

***United States Court of Appeals
for the Second Circuit***



APPENDIX

74-1861

B
P/S

UNITED STATES COURT OF APPEALS

for the

SECOND CIRCUIT

SENATE REALTY CORPORATION,

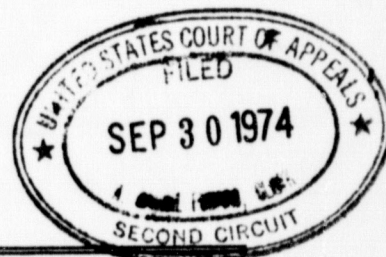
Petitioner-Appellant,

-against-

COMMISSIONER OF INTERNAL REVENUE,

Respondent-Appellee.

Appeal from a Decision of the
United States Tax Court



JOINT APPENDIX

DONOVAN LEISURE NEWTON AND IRVINE
30 Rockefeller Plaza
New York, New York 10020
Attorneys for Petitioner-Appellant

HON. SCOTT P. CRAMPTON
Assistant Attorney General
Tax Division
Department of Justice
Washington, D. C. 20530
Attorney for Respondent-Appellee

PAGINATION AS IN ORIGINAL COPY

INDEX TO APPENDIX

	<u>Page</u>
Docket Entries.....	1A
Petition.....	5A
Answer.....	14A
Reply.....	21A
Entry of Appearance of Howard A. Rumpf.....	23A
Motion by Howard A. Rumpf to Withdraw Alvin C. Martin as Counsel.....	24A
Order Dated November 23, 1970 Withdrawing Alvin C. Martin and Jerome J. Londin as Counsel.....	25A
Decision.....	26A
Entry of Appearance of M. Lauck Walton.....	28A
Motion by Petitioner to Withdraw Howard A. Rumpf as Counsel.....	29A
Motion by Petitioner for Leave to File Motion to Vacate Decision.....	30A
Motion by Petitioner to Vacate Decision.....	31A
Supporting Affidavit by Norma Henkel.....	32A
Supporting Affidavit by Harold A. Sedacca.....	48A
Supporting Affidavit by George Kossoy.....	63A
Opposing Affidavit by Howard A. Rumpf.....	67A
Denial of Motion for Leave to File Motion to Vacate Decision.....	82A
Notice of Appeal.....	83A

TAX COURT OF THE UNITED STATES

GENERAL DOCKET

1258-66

DOCKET NO. _____

CLASS _____

STATE REALTY CORPORATION

6 Maple Avenue

Stbury, New York

PETITIONER.

VS. (Alfred Dallago --- President)

MISSIONER OF INTERNAL REVENUE.

RESPONDENT.

APPEARANCES FOR PETITIONER:

~~Alvin C. Martin, 7121, Halper & Martin, 70 Pine St~~
~~New York, NY, 10005, and Jerome J. Londin, 63 Wall~~

~~St. New York, NY, 10005 (withdrawn 11/23/70)~~

ADDRESS E.A. 12/8/69 *Howard A. Rumpf, 500 Old Country
~~Road, Garden City, New York 11530. W/D 3/18/74~~

M. Lauck Walton, (Donovan, Leisure, Newton & Irvine
30 Rockefeller Plaza, New York, N.Y. 10020

E/A 2/22/74

~~*2425 Gulf of Mexico Drive, Sarasota, Fla. 33571~~

Date Month Day Year	Filings and Proceedings	Action	Served
Mar. 14, 1966	PETITION FILED: FEE PAID Mar. 14, 1966		Mar. 15, 1966
May 10, 1966	REQUEST filed by Resp. for trial at New York, N.Y.	GRANTED 5/13/66	May 16, 1966
May 10, 1966	ANSWER filed by Resp.		MAY 16 1966
June 29, 1966	REPLY filed by petr.		JUN 30 1966
Aug. 22, 1969	NOTICE calendaring case for special trial status report on Sept. 18, 1969 at New York.		
Sept. 18, 1969	HEARING at New York, N.Y. before Judge Drennen.		
Oct. 8, 1969	ORDER, that case be calendared for trial on Apr. 20, 1970 at New York, N. Y.		Oct. 22, 1969
Oct. 7, 1969	TRANSCRIPT of Hearing of Sept. 18, 1969, received.		
Oct. 8, 1969	ENTRY OF APPEARANCE By Howard A. Rumpf for petr. filed.		Jan. 9, 1970
April 20, 1970	HEARING at New York, N.Y. before Judge Quealy Petitioner's motion for continuance - granted, 4/20/70 continued generally.		Apr. 29, 1970
Nov. 6, 1970	MOTION by Howard A. Rumpf, for the withdrawal of Alvin C. Martin as counsel of record.	(See Order)	
Nov. 23, 1970	ORDER, that motion filed Nov. 6, 1970 is granted and Alvin C. Martin and Jerome J. Londin are withdrawn as counsel of record, leaving Howard A. Rumpf as sole counsel.		Nov. 25, 1970

Form No. 34
March 1967

TAX COURT OF THE UNITED STATES

GENERAL DOCKET

DOCKET NO. 1258-66

(Continuation)

SENATE REALTY CORPORATION			PETITIONER	PAGE	2
Date	Filings and Proceedings	Action	Served		
Month Day Year					
July 13, 1971	NOTICE FOR REPORT UPON TRIAL at N.Y., NY on Oct. 4, 1971			July 13, 1971	
Aug. 6, 1971	NOTICE OF CHANGE OF TIME for call of cases calendared for report only to 1:00 PM			Aug. 6, 1971	
Oct. 4, 1971	HEARING at New York, N.Y., before Judge Quealy				
Nov. 9, 1971	ORDERED case calendared for further oral status report at New York, N.Y., March 20, 1972			Nov. 16, 1971	
March 20, 1972	HEARING at New York, N.Y. before Judge Goffe Report made.				
April 17, 1972	TRANSCRIPT of March 20, 1972 rec'd.				
May 4, 1972	ORDERED that case is calendared for further oral status report by parties at session on Oct. 10, 1972 New York, New York			May 10, 1972	
Oct. 10, 1972	HEARING at New York, before Judge Quealy. REPORT on Trial Status. See Order.				
Oct. 10, 1972	ORDER, this case set for report on trial status on Jan. 22, 1973 at New York, N.Y.			Nov. 16, 1972	
Oct. 30, 1972	TRANSCRIPT of Oct. 10, 1972 received.				
Jan. 22, 1973	HEARING at New York, N.Y. before Judge Scott. For Report - Only.				
Feb. 8, 1973	TRANSCRIPT of Jan. 22, 1973 rec'd.				
Feb. 20, 1973	ORDER, that this case is restored to general docket for trial at New York, N.Y.			FEB 27 1973	
May 7, 1973	STIPULATED DECISION entered. Judge Drennen.			May 7, 1973	

U.S. GOVERNMENT PRINTING OFFICE: 1959 O-325181

continued on page 3

2A

UNITED STATES TAX COURT

GENERAL DOCKET

DOCKET NO. 1258-66

(Continuation)

SENATE REALTY CORPORATION		PETITIONER	PAGE 3
Date Month Day Year	Filings and Proceedings	Action	Served
Feb. 22, 1974	ENTRY OF APPEARANCE by M. Lauck Walton as Counsel for Petitioner. (C/S 2/19/74 Rumpf)		FEB 26 1974
Feb. 22, 1974	MOTION by Petr. to Withdraw Howard A. Rumpf as Counsel for Petitioner.	GRANTED Mar. 18, 1974	APR 10 1974
Feb. 22, 1974	MOTION by Petr. for leave to file Motion to Vacate Decision entered May 7, 1973.	DENIED Mar. 18, 1974	APR 10 1974
Feb. 22, 1974	MEMORANDUM in Support of Motion for leave to file motion to Vacate Decision filed by Petr.		FEB 26 1974
Feb. 22, 1974	MOTION by Petr. to Vacate Decision, Lodged.		
Feb. 22, 1974	MEMORANDUM in Support of Petitioners Motion to Vacate Decision filed.		FEB 26 1974
Feb. 22, 1974	AFFIDAVIT of Norma Henkel filed.		FEB 26 1974
Feb. 22, 1974	AFFIDAVIT of Harold A. Sedacca filed.		FEB 26 1974
Feb. 22, 1974	AFFIDAVIT of George Kossoy filed.		FEB 26 1974
Feb. 26, 1974	NOTICE of Hearing on March 18, 1974 at New York, N.Y. (?) on Petr's motions filed Feb. 22, 1974.		FEB 26 1974
March 11, 1974	AFFIDAVIT of Howard A. Rumpf filed. (Exhibits Attached)		MAR 12 1974
Mar. 18, 1974	HEARING at New York, N.Y. before Judge Quealy. Petr motion to withdraw H.A. Rumph as counsel Granted. Petr motion for leave to file motion to vacate - Denied.		APR 10 1974
April 8, 1974	TRANSCRIPT of Mar. 18, 1974 rec'd.		

(continued on page 4)

UNITED STATES TAX COURT
GENERAL DOCKET

CKET NO. 1258-66

(Continuation)

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TAX COURT OF THE UNITED STATES

FILED

SENATE REALTY CORPORATION,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

1966 MAR 14

TAX COURT
OF THE
UNITED STATES

Docket No.

1252-C

PETITION

The above-named petitioner hereby petitions redetermination of the deficiencies set forth by the Commissioner of Internal Revenue in his notice of deficiency (bearing Symbols AU:R: 90-D) dated February 15, 1966, and as a basis for this case alleges as follows:

1. The petitioner is a corporation organized under the laws of the State of New York with its principal office at 415 Maple Avenue, Westbury, New York. The return for the period here involved was filed with the District Director of Internal Revenue, Philadelphia, Pennsylvania.
2. The notice of deficiency (a copy of which, together with a copy of the Statement annexed thereto, is attached hereto and marked Exhibit A) was mailed to the petitioner on February 15, 1966.

RECEIVED MAR 15 1966

3. The deficiencies as determined by the Commissioner are in income tax in the amount of \$234,825.50 and in penalty under §6653(b) of the Internal Revenue Code of 1954 in the amount of \$117,412.75 for the taxable year ended August 31, 1959, all of which are in dispute.

4. The determination of tax and penalty set forth in the said notice of deficiency is based upon the following errors:

a) In determining the taxable income of the petitioner for its taxable year ended August 31, 1959, the Commissioner erroneously increased income by the amount of \$451,770.59. Said amount is said to constitute "unreported income", but is not otherwise identified or explained in the notice of deficiency or in any Statement annexed thereto. Said determination is unreasonable and arbitrary.

b) In determining the taxable income of the petitioner for the taxable year ended August 31, 1959, the Commissioner erroneously disallowed the entire amount of deductions claimed of \$14,378.96 on the erroneous ground that said deductions were unsubstantiated. Said determination is unreasonable and arbitrary. The Commissioner did not request substantiation of the claimed deductions.

c) In determining the taxable income for the taxable year ended August 31, 1959, the Commissioner erroneously

failed to allow petitioner unclaimed deductions for interest expense in the amount of \$6,018.92 and for organization expense in the amount of \$220.01.

d) The Commissioner erred in failing to determine that the proposed assessment or collection of income tax and penalty under §6653(b) of the Internal Revenue Code of 1954 for the taxable year ended August 31, 1959 is barred by the statute of limitations.

e) The Commissioner erred in determining that the petitioner is liable for the penalty under §6653(b) of the Internal Revenue Code of 1954.

5. The facts upon which the petitioner relies as the basis of this case are, upon information and belief, as follows:

a) The petitioner properly reported all its taxable gross income on its return for the taxable year ended August 31, 1959.

b) The petitioner incurred the following expenses claimed on its tax return for the taxable year ended August 31, 1959:

Interest	\$ 1,625.00
Taxes	7,661.95
Amortization	40.29
Depreciation	2,014.67
Other Deductions	<u>3,037.05</u>
Total. . .	<u><u>\$14,378.96</u></u>

The above expenses can be substantiated and proof is available for substantiation.

c) In addition to incurring the above claimed expenses, petitioner incurred the following expenses which were not claimed on its tax return for the taxable year ended August 31, 1959: organization expense in the amount of \$220.01 and interest expense in the amount of \$6,018.92.

d) The petitioner duly filed an income tax return for its taxable year ended August 31, 1959 on or before February 10, 1960 with the District Director of Internal Revenue, Philadelphia, Pennsylvania. The petitioner has never agreed to an extension of the time prescribed under §6501 of the Internal Revenue Code of 1954 for the assessment of income tax for the taxable year ended August 31, 1959. No proceeding for the assessment of income tax for the period here involved against this petitioner was begun until the issuance of the Commissioner's statutory notice referred to in paragraph 2; and no suit for the collection of said taxes for said period has been instituted. The notice of deficiency was mailed as alleged in paragraph 2 above.

WHEREFORE, petitioner prays that this Court may try this case and determine that there is no deficiency in income

tax or in penalty under 5653(b) of the Internal Revenue Code of 1954 of the petitioner for the taxable year ended August 31, 1959.

Alvin C. Martin

Jerome J. London
Counsel for Petitioner

Alvin C. Martin
70 Pine Street
New York, New York 10005

Jerome J. London
63 Wall Street
New York, New York 10005

STATE OF NEW YORK)
)SS.:
COUNTY OF NEW YORK)

ALFRED DALLAGO, being duly sworn, says that he is the President of the petitioner and that he is duly authorized to verify the foregoing petition, and is familiar with the statements contained herein, and that the statements contained therein are true except those stated to be upon information and belief and that those he believes to be true.

Alfred Dallago
Alfred Dallago

Subscribed and sworn to
before me this 8th
day of March, 1966.

William Seeve

Notary Public

WILLIAM SEEVE
Notary Public, State of New York
No. 31 3582475
Qualified in New York County
Commission Expires March 30, 1967

EXHIBIT "A"
U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
55 TILLARY STREET
BROOKLYN, NEW YORK 11201

FEB 15 1933

IN REPLY REFER TO

AU:R: 90-D

Taxable Year

Ended
F.Y.E. 8-31-59

Deficiency

Tax \$234,825.50
Penalty 117,412.75

Senate Realty Corporation
160 Lincoln Boulevard
Lincoln, Long Island, New York

Gentlemen:

In accordance with the provisions of existing Internal Revenue laws relating to civil tax liability, notice is given that the determination of your income tax liability for the above-noted taxable year discloses a deficiency in the amount shown above. The attached statement shows the computation of the deficiency.

This notice and any action taken by the Internal Revenue Service in connection with it have no bearing on other sanctions provided by law.

The deficiency shown will be assessed for collection, as required by law, upon the expiration of ninety (90) days from the date of this letter, unless within that time you contest this determination in the Tax Court of the United States by filing a petition with that Court in accordance with its rules, a copy of which may be obtained by writing to its Clerk, Box 70, Washington 4, D.C.

Very truly yours,

Sheldon S. Cohen
Commissioner

By:

Charles A. Church
Charles A. Church
District Director

Enclosure:
Statement

FEB 15 1966

STATEMENT

Senate Realty Corporation
160 Mineola Boulevard
Mineola, Long Island, New York

Income Tax Liability For The Fiscal Year Ended
August 31, 1959

INCOME TAX

<u>Fiscal Year Ended</u>	<u>Deficiency</u>	<u>Penalty</u> <u>Sect. 6653(b)</u>
8-31-59	\$234,825.50	\$117,412.75

The 50% penalty has been asserted for the Fiscal Year Ended August 31, 1959, in accordance with the provisions of section 6653(b) of the Internal Revenue Code of 1954.

A duplicate original of this letter and statement has also been sent by Certified Mail to the following addresses:

- (1) Senate Realty Corporation, 494 Grand Boulevard, Westbury, New York.
- (2) Senate Realty Corporation, 415 Maple Avenue, Westbury, New York.
- (3) Senate Realty Corporation, 1015 Chestnut Street, Suite 402, Philadelphia, Pennsylvania.

Taxable Fiscal Year Ended August 31, 1959
Adjustments to Taxable Income

Taxable income disclosed in the return		(\$ 2,653.96)
Additional income and unallowable deductions:		
(a) Unreported income	\$451,770.59	
(b) Total deductions claimed	<u>14,378.96</u>	<u>466,149.55</u>
Total		\$463,495.59
Non-taxable income and additional deductions:		
(c) Net operating loss deduction		<u>1,331.16</u>
Taxable income as adjusted		<u>\$462,164.43</u>

Explanation of Adjustments

- (a) It has been determined that income in the amount of \$451,770.59 was unreported.
- (b) Unsubstantiated.
- (c) To allow as a net operating loss deduction, the net operating loss sustained in the Fiscal Year Ended August 31, 1958.

FEB 15 1966

Computation of the Tax

Taxable income as adjusted	\$462,164.43
Income tax liability	\$234,825.50
Liability disclosed in the return	<u>-0-</u>
Deficiency in income tax	\$234,825.50
Penalty - Section 6653(b)	\$117,412.25

TAX COURT OF THE UNITED STATES

SENATE REALTY CORPORATION,)
)
Petitioner .)
)
v.)
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent.)

A N S W E R

THE RESPONDENT, in answer to the petition filed in the above-entitled case, admits, denies and alleges as follows:

1. Admits that the petitioner is a corporation organized under the laws of the State of New York; and that the return for the period here involved was filed with the District Director of Internal Revenue, Philadelphia, Pennsylvania. Denies the remaining allegation of paragraph 1 of the petition.

2 and 3. Admits the allegations of paragraphs 2 and 3 of the petition.

4. a) through e). Denies the allegations of error of subparagraphs a) through e) of paragraph 4 of the petition.

5. a), b) and c). Denies the allegations of subparagraphs a), b) and c) of paragraph 5 of the petition.

d). Admits the allegations of subparagraph d) of paragraph 5 of the petition except it is denied that petitioner duly filed an income tax return for the taxable year ended August 31, 1959 on or before February 10, 1960.

6. Denies generally each and every allegation of the petition not hereinbefore specifically admitted, qualified or denied.

7. FURTHER ANSWERING the petition, and in support of the determination that all or a part of the underpayment of tax required to be shown on the petitioner's return for the taxable year ended August 31, 1959 is due to fraud, the respondent alleges:

(a) That for the taxable year ended August 31, 1959, the petitioner filed a Federal income tax return in which it reported a loss for the year in the amount of \$2,653.96 based on reported gross income of \$11,725.00 and claimed deductions of \$14,378.96, whereas it had taxable income for said year that was at least in the amount of \$462,164.43

(b) That taxable income in the amount of \$451,770.59 was fraudulently omitted by the petitioner from its Federal income tax return for the taxable year ended August 31, 1959.

(c) That the aforesaid sum of \$451,770.59 was received by the petitioner in the taxable year ended August 31, 1959 and was comprised of the following:

- (1) 51,000 shares of the capital stock of Champion Industries, Inc., received by the petitioner in December, 1958 (stock valued at \$4.00 a share)

\$204,000.00

Brought forward

\$204,000.00

- (2) Deposits in petitioner's bank account at The Franklin National Bank of Long Island, Franklin Square, N.Y., account number 23-08-618-4, for the period 12-2-58 (opening date) to 8-31-59 \$72,127.80

Less amount representing non-taxable transfers to said account 28,500.00

Taxable income consisting of deposits in the account at The Franklin National Bank of Long Island, Franklin Square, N.Y. \$ 43,627.80

- (3) Deposits in petitioner's bank account at the Chase Manhattan Bank located at 45th Street, New York, N.Y. for the period 9-1-58 to 8-31-59 \$272,936.39

Less amounts representing non-taxable transfers to said account 57,068.60

Taxable income consisting of deposits in the account at the Chase Manhattan Bank located at 45th Street, New York, N.Y. 215,867.79

Total deposits representing taxable income \$259,495.59

Less gross income reported per return 11,725.00

Taxable income consisting of bank deposits not reported by petitioner \$247,770.59

Taxable income fraudulently omitted from petitioner's income tax return for taxable year ended 8-31-59 \$451,770.59

(d) Petitioner maintained its checking account at the Chase Manhattan Bank in the name of Senate Securities Corporation throughout the taxable year ended August 31, 1959 notwithstanding

the fact that petitioner had changed its name to Senate Realty Corporation in October, 1958. Petitioner thereby concealed the transactions in said account reflecting taxable income during the taxable year ended August 31, 1959.

(e) That petitioner did not maintain adequate books, records or other accounts which would properly reflect its taxable income for the year ended August 31, 1959.

(f) That for the taxable year ended August 31, 1959 the petitioner filed a false and fraudulent Federal income tax return.

(g) That the petitioner, with intent to evade and defeat its tax, fraudulently understated its taxable income for the taxable year ended August 31, 1959 by the amount set forth hereinabove.

(h) That the deficiency in income tax as determined in the notice of deficiency for the taxable year ended August 31, 1959 is due in whole or in part to fraud with intent on the part of the petitioner to evade taxes and that said petitioner is therefore liable for the addition to the tax for the taxable year ended August 31, 1959 under § 6653(b) of the Internal Revenue Code of 1954.

8. FURTHER ANSWERING the petition, and as a defense to the assignment of error that the statute of limitations bars the

assessment and collection of the deficiency in income tax determined by the respondent for the taxable year ended August 31, 1959, the respondent alleges:

(a) That by virtue of the application of §6501(c) of the Internal Revenue Code of 1954, the period of limitations upon assessment and collection of the deficiency for the taxable year ended August 31, 1959 has not expired for the reason that the petitioner filed a false and fraudulent income tax return with the intent to evade tax for said year.

(b) That the petitioner filed a Federal income tax return for the taxable year ended August 31, 1959 with the District Director of Internal Revenue, Philadelphia, Pennsylvania on February 16, 1960.

(c) That the amount of gross income stated on said return for the taxable year ended August 31, 1959 was \$11,725.00.

(d) That the amount omitted from gross income as stated on petitioner's income tax return for the taxable year ended August 31, 1959, but which was properly includible therein, was \$451,770.59, and that said amount omitted from gross income by the petitioner was in excess of 25 per centum of the amount of gross income stated in said return or disclosed in any manner to the respondent.

(e) Pursuant to the provisions of §6501(e) of the Internal Revenue Code of 1954, the statute of limitations on the

assessment and collection of the deficiency in income tax for the taxable year ended August 31, 1959 would not expire until February 16, 1966.

(f) The statutory notice of deficiency, covering the taxable year ended August 31, 1959, was sent to the petitioner by registered mail on February 15, 1966, which was within the six-year period for the assessment and collection of petitioner's income tax liability for the taxable year ended August 31, 1959 provided under §6501(e) of the 1954 Code.

WHEREFORE, it is prayed:

1. That the relief sought in the petition be denied;
2. That the deficiency in income tax for the taxable year ended August 31, 1959, as set forth in the statutory notice, be in all respects approved;
3. That the addition to the tax for the taxable year ended August 31, 1959, under the provisions of §6653(b) of the 1954 Code, as set forth in the statutory notice, be in all respects approved; and
4. That the Court determine that the assessment and collection of the deficiency in income tax for the taxable year ended

August 31, 1959, as set forth in the statutory notice, is not barred by the statute of limitations.

LESTER R. URETZ
Chief Counsel
Internal Revenue Service

OF COUNSEL:

MARVIN E. HAGEN
Regional Counsel
EDWARD H. HANCE
Attorney
Internal Revenue Service
Office of Regional Counsel
30 Church Street
New York, New York 10007

TAX COURT
MAIL ROOM

1966 JUN 29 PM 3 58

TAX COURT OF THE UNITED STATES

FILED	JUN 29 1966
U.S. TAX COURT	
WASHINGTON, D.C.	
CLERK	RECEIVED

SENATE REALTY CORPORATION,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

Docket No. 1258-66

FILED	✓
CLERK	✓
RECEIVED	✓
U.S. TAX COURT	✓
WASHINGTON, D.C.	✓

R E P L Y

The above-mentioned petitioner, in reply to the allegations affirmatively set out by the respondent in his Answer, admits and denies as follows:

7. (a) Admits that for the taxable year ended August 31, 1959, the petitioner filed a Federal income tax return in which it reported a loss for the year in the amount of \$2,653.96 based on reported gross income of \$11,725.00 and claimed deductions of \$14,378.96; denies the remaining allegation of subparagraph (a) of paragraph 7 of the Answer.

(b through (h) Denies the allegations of subparagraph (b) through subparagraph (h) of paragraph 7 of the Answer.

SERVED JUN 30 1966

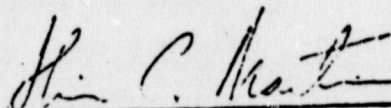
8. (a) and (b) Denies the allegations of subparagraphs (a) and (b) of paragraph 8 of the Answer.

(c) Admits the allegations of subparagraph (c) of paragraph 8 of the Answer.

(d) and (e) Denies the allegations of subparagraphs (d) and (e) of paragraph 8 of the Answer.

(f) Admits the statutory notice of deficiency, covering the taxable year ended August 31, 1959, was sent to the petitioner by registered mail on February 15, 1960; denies the remaining allegation of subparagraph (f) of paragraph 8 of the Answer.

WHEREFORE, it is prayed that the affirmative relief requested by the respondent in his Answer be denied.



Counsel for Petitioner

Alvin C. Martin
70 Pine Street
New York, New York 10005

Re: Senate Realty

UNITED STATES

המחלקה הכלכלית והמסלול הכלכלי

Docket No. 1253-66

COMMISSIONER OF INTERNAL REVENUE,

ENTRY OF APPEARANCE

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Petitioner,

V.

Docket No. 1258-66

On November 6, 1970, Howard A. Rumpf, who entered his appearance in this case on December 8, 1969, filed a "Motion to withdraw as counsel," which said motion seeks to withdraw Alvin C. Martin as counsel of record. On November 17, 1970, Mr. Martin, after having been apprised of the contents of the motion, informally notified the Court that he had no objection to the granting thereof. The Court's record disclosed that Mr. Jerome J. Londin was still of record as a counsel in this case. On November 23, 1970, Mr. Londin, after having been apprised of the aforesaid motion, informally notified the Court that he had no objection to being withdrawn as a counsel of record in this case. The premises considered, it is

ORDERED that the aforesaid motion is granted and Alvin C. Martin and Jerome J. Londin are hereby withdrawn as counsel of record in this case, leaving Howard A. Rumpf as sole counsel of record for petitioner corporation.

W. M. Dierman

Judge

Dated: Washington, D. C.
November 23, 1970

SERVED NOV 25 1970

14

ORIGINAL

UNITED STATES TAX COURT

SENATE REALTY CORPORATION,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

)
)
)
) Docket No. 1258-66
)
)
)

DECISION

Pursuant to agreement of the parties in the above-entitled case, it is

ORDERED and DECIDED: That there is a deficiency in income tax due from the petitioner for the taxable year ended August 31, 1959 in the amount of \$117,412.75; and

That there is an addition to the tax due from the petitioner for the taxable year ended August 31, 1959, under the provisions of Int. Rev. Code of 1954, §6653(b), in the amount of \$58,706.38.

10.7
Judge.

Entered: MAY 7 1973

* * * * *

It is hereby stipulated that the Court may enter the foregoing decision in the above-entitled case.

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RECEIVED MAY 10 1973

It is further stipulated that; effective upon the entry of this decision by the Court, petitioner waives the restrictions, if any, contained in the applicable Internal Revenue laws on the assessment and collection of the deficiency in tax and addition to the tax, plus statutory interest.

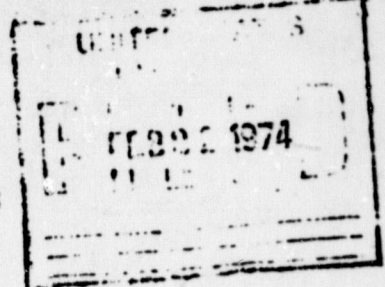
Thomas A. Rumpf

Counsel for Petitioner

Lawrence B. Gibbs
LAWRENCE B. GIBBS, *in*

~~LEE H. HENKINXXXXX,~~
Acting Chief Counsel,
Internal Revenue Service.

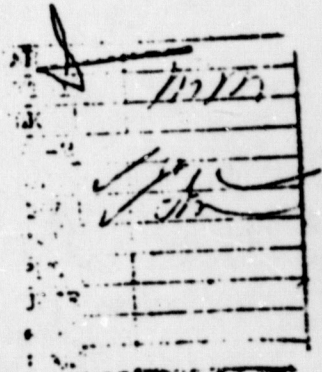
See Attached
May 7 1973



TAX COURT OF THE UNITED STATES

-----x
SENATE REALTY CORP., :
Petitioner, :
-against- :
COMMISSIONER OF INTERNAL REVENUE, :
Respondent. :
-----x

Docket No. 1258-66



ENTRY OF APPEARANCE

The undersigned, being duly admitted to practice
before the United States Tax Court, hereby enters his
appearance for the petitioner in the above-entitled case.

M. Lauck Walton

M. Lauck Walton
Donovan Leisure Newton & Irvine
30 Rockefeller Plaza
New York, New York 10020
Telephone No.: (212) 489-4100

ADMITTED U. S. TAX COURT

81

13/4

23

UNITED STATES
COURT
FEB 1 1954
In the Matter of
William H. Smith

Respondent.

*

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: Docket No. 1258-66

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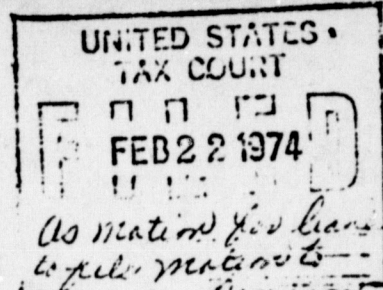
x

U. S. TAX COURT
GRANTED
MAR 16 1974
Handwritten signature JUDGE

BU
CB

By Norma Henkel
Norma Henkel, Secretary
433 Maple Avenue
Westbury, New York 11590

APR 10 1974



TAX COURT OF THE UNITED STATES

-----x
SENATE REALTY CORP.,

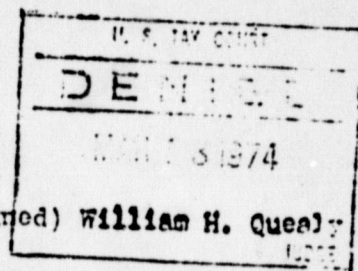
Petitioner,

-against-

COMMISSIONER OF INTERNAL REVENUE,

Respondent.
-----x

Docket No. 1258-66



The petitioner herein, by its counsel, respectfully requests that it be granted leave to file the motion, submitted to this Court simultaneously with the instant motion, to vacate a decision entered in this Court on May 7, 1973 pursuant to Tax Court Rule 162.

M. Lauck Walton
M. Lauck Walton
Donovan Leisure Newton & Irvine
30 Rockefeller Plaza
New York, New York 10020
Telephone No.: (212) 489-4100

TAX COURT OF THE UNITED STATES

-----x
SENATE REALTY CORP.,

Petitioner,

-against-

COMMISSIONER OF INTERNAL REVENUE,

Respondent.
-----x

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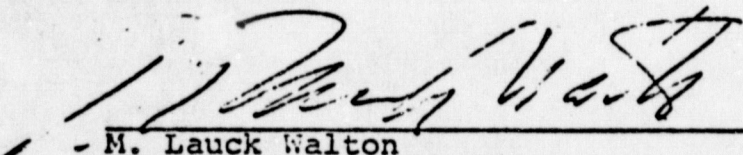
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Docket No. 1258-66

The petitioner herein, by its counsel, respectfully requests that the decision entered in this Court on May 7, 1973 be vacated under Tax Court Rule 162 on the ground that it was obtained by fraud on this Court.


M. Lauck Walton

Donovan Leisure Newton & Irvine
30 Rockefeller Plaza
New York, New York 10020
Telephone No.: (212) 489-4100

TAX COURT OF THE UNITED STATES

- - - - -x
SENATE REALTY CORP., :
Petitioner, : Docket No. 1258-66
-against- : AFFIDAVIT
COMMISSIONER OF INTERNAL REVENUE, :
Respondent. :
- - - - -x

STATE OF NEW YORK)
: SS.:
COUNTY OF NASSAU)

NORMA HENKEL, being duly sworn, deposes and says:

1. I am the Secretary of Senate Realty Corp., and have held this office at all times relevant to these proceedings. I make this affidavit in support of the motion to reopen the judgment herein.

2. Senate Realty Co. is a duly organized and subsisting New York corporation, and has been at all times relevant to these proceedings.

3. On or about August 24, 1973, Senate received a demand from the Internal Revenue Service ("IRS") for payment of \$259,906.80 of tax, penalty and interest, a copy of

which is annexed hereto as Exhibit A. I did not have any knowledge of the basis upon which such assessment had been made, nor, upon information and belief, did any other officer or Senate. It was my understanding, and upon information and belief, the understanding of the other officers of Senate, that the above-captioned action was still pending and that no assessment could be made at that time.

4. Subsequent to August 24, 1973, and prior to August 30, 1973, I telephoned the offices of Howard A. Rumpf, Esq., the attorney who was counsel to Senate with respect to the within action. I spoke to a person whose name I do not know, whom I assumed to be a secretary.

5. I was told that Mr. Rumpf was in Florida. I then asked if permission could be obtained from Mr. Rumpf or Mr. Steiner, an attorney associated with Mr. Rumpf, for Senate to receive copies of relevant documents pertaining to the above-mentioned demand for payment from the IRS.

6. The same person at the offices of Mr. Rumpf with whom I had been speaking thereafter telephoned me, and stated that she had received permission to give Senate the papers that I had requested.

7. At my request Mr. Carmine Guerriero, Vice-President of Senate, went to Mr. Rumpf's offices and picked up certain documents, among which were (i) a copy of an undated letter from Mr. Rumpf to George Kossoy, Esq., a copy of which is annexed hereto as Exhibit B, and (ii) a copy of a letter dated December 15, 1972, from Mr. Kossoy to Mr. Rumpf, a copy of which is annexed hereto as Exhibit C, and (iii) a Stipulation of Settlement between Senate and the Commissioner of Internal Revenue, which is annexed hereto as Exhibit D.

8. In connection with this litigation Senate's files, which are kept by me in the ordinary course of business, contain, among other things (i) a deficiency notice, dated February 15, 1966, a copy of which is annexed hereto as Exhibit E, and (ii) a Power of Attorney dated November 13, 1969 from Senate to Howard A. Rumpf, a copy of which is annexed hereto as Exhibit F.

9. I have examined Senate's files and the documents obtained from Mr. Rumpf's office and have found no authority to Mr. Rumpf to settle the claim here'n.

10. I have also made inquiry of all of Senate's present officers and none has authorized Mr. Rumpf to settle this claim:

11. Senate, by a letter from its President dated August 30, 1973, notified the Internal Revenue Service that Mr. Rumpf had no authority to settle the claim therein. A copy of said letter is annexed hereto as Exhibit G.

Norma Henkel

NORMA HENKEL

Sworn to before me this
13th day of February, 1974.

Dorothy E. Kleczek
Notary Public

DOROTHY E. KLECZEK
NOTARY PUBLIC, STATE OF NEW YORK
No. 202137795
Qualified in Nassau County
Commission Expires March 30, 1975

11a

Department of the Treasury
Internal Revenue Service
Form 17-A

11-2303890
SENATE REALTY CORP
433 MAPLE AVE
WESTBURY NY 11590

34

A23C 00123073 INFORMATION ONLY
5912
1120
IRC 6653B

11647-216-30000-73

Document Locator Number

Return This Copy
Your Payment
means penalty
means interest

Reference and date	Assessment*	Amount paid	Balance due
08-20-73	117,412.75		
PEN	58,706.38		
IN	83,787.67		
			259,906.80

Statement of
Tax Due IRS

A bill is for additional Federal tax due, based on an audit of your return for the period shown. Please pay the amount shown as "Balance due" within 10 days from the date of this notice.

Make your check or money order payable to "Internal Revenue Service" and write on it the Document Locator Number shown in the address block above. Send your payment and this notice to:

AUG 20 1973

Brookhaven Service Center
1040 Waverly Avenue
Hollisville, New York 11742

Thank you for your cooperation
Date of this notice

76 (REV. 8-70) PART 2

EXHIBIT A

36A

~~XXXXXXXXXX~~*File 2-1411*

George Kossoy, Esq.
Coldwater & Flynn
60 E. 42 Street
New York, New York 10017

Re: Senate Realty

Dear Mr. Kossoy:

In a conference between the Appellate division and the general council the amount of the proposed tax deficiency has been reduced to approximately \$100,000 from approximately \$205,000. Based on a timing element the Tax Court should approve this settlement early in 1973.

There are additional years open for both the corporation and the individual and as yet no information is available as to what disposition the government will undertake in these years.

Respectfully yours,

Howard A. Rumpf

HAR:sjs

MINOR GOLDWATER
NORMAN B. KURLIN
JAMES L. GOLDWATER
RICHARD M. GOLDWATER
LOUIS R. COLMAN
MILTON SMALL
GEORGE KOSSOY
ROBERT CONRAD
RICHARD M. FLYNN
LEON LINER
DAVID W. SMITH
BERNARD KATZ
ANN C. McNAMARA
MILTON A. CHAMBERS

13a

GOLDWATER & FLYNN
COUNSELLORS AT LAW
60 EAST 42ND STREET
NEW YORK, N. Y. 10017

ABLE - 00 FLYN. N. Y.
TELEPHONE MURRAY HILL 2-1411

EDWARD J. FLYNN 1912-1982

December 15, 1972

Mr. Howard Aldrich Rumpf
500 Old Country Road
Garden City, New York 11530

Re: Senate Realty

Dear Mr. Rumpf:

Many thanks for your prompt response by letter (undated) which I received on Monday, December 11th.

Before a decision can be made on the subject matter of the claim against Senate Realty and the settlement which you hope you can make, it would be necessary for the estate and all those concerned with its welfare, to examine all the possible tax claims that may be asserted against the estate generally. I think that if we can somehow get to the point of knowing what the total claim would be that might be asserted against the estate as such, then we can possibly make an offer in compromise.

In that connection, I am writing to Harold Sedacca's firm and asking that they try to give me an answer to this question and it would be desirable, when we meet very shortly, that you be with us at that time.

I look to see you.

Respectfully yours,

George Kossoy
GEORGE KOSSOY

GK:js

UNITED STATES TAX COURT

SENATE REALTY CORPORATION,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent.

Docket No. 1258-66

DECISION

Pursuant to agreement of the parties in the above-entitled case, it is

ORDERED and DECIDED: That there is a deficiency in income tax due from the petitioner for the taxable year ended August 31, 1959 in the amount of \$117,412.75; and

That there is an addition to the tax due from the petitioner for the taxable year ended August 31, 1959, under the provisions of Int. Rev. Code of 1954, §6653(b), in the amount of \$58,706.38.

Judge.

(Signed) W. H. BRENNER
W. H. BRENNER

Entered: MAY 7 1973

* * * * *

It is hereby stipulated that the Court may enter the foregoing decision in the above-entitled case.

It is further stipulated that, effective upon the entry of this decision by the Court, petitioner waives the restrictions, if any, contained in the applicable Internal Revenue laws on the assessment and collection of the deficiency in tax and addition to the tax, plus statutory interest.

Lawrence B. Gibbs

Counsel for Petitioner
(Sgd) LAWRENCE B. GIBBS - JJM

LAWRENCE B. GIBBS,

~~XXXXXXXXXXXXXXXXXXXX~~,

Acting Chief Counsel,
Internal Revenue Service.

U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
35 TILLARY STREET
BROOKLYN, NEW YORK 11201

FEB 15 1960

IN REPLY REFER TO

AU:R: 90-L

Taxable Year

Ended

F.Y.E. 8-31-59

Deficiency

Tax \$234,825.50

Penalty 117,412.75

Senate Realty Corporation
160 Mineola Boulevard
Mineola, Long Island, New York

Gentlemen:

In accordance with the provisions of existing Internal Revenue laws relating to civil tax liability, notice is given that the determination of your income tax liability for the above-noted taxable year discloses a deficiency in the amount shown above. The attached statement shows the computation of the deficiency.

This notice and any action taken by the Internal Revenue Service in connection with it have no bearing on other sanctions provided by law.

The deficiency shown will be assessed for collection, as required by law, upon the expiration of ninety (90) days from the date of this letter, unless within that time you contest this determination in the Tax Court of the United States by filing a petition with that Court in accordance with its rules, a copy of which may be obtained by writing to its Clerk, Box 70, Washington 4, D.C.

Very truly yours,

Sheldon S. Cohen
Commissioner

By:

Charles A. Church
Charles A. Church
District Director

Enclosure:
Statement

EXHIBIT E

FEB 15 1960

17a

STATEMENT

Senate Realty Corporation
160 Mincola Boulevard
Mineola, Long Island, New York

Income Tax Liability For The Fiscal Year Ended
August 31, 1959

INCOME TAX

Fiscal Year Ended
8-31-59

Deficiency
\$234,825.50

Penalty
Sect. 6652(b)
\$117,412.75

The 50% penalty has been asserted for the Fiscal Year Ended August 31, 1959, in accordance with the provisions of section 6652(b) of the Internal Revenue Code of 1954.

A duplicate original of this letter and statement has also been sent by Certified Mail to the following addresses:

- (1) Senate Realty Corporation, 494 Grand Boulevard, Westbury, New York.
- (2) Senate Realty Corporation, 415 Maple Avenue, Westbury, New York.
- (3) Senate Realty Corporation, 1015 Chestnut Street, Suite 402, Philadelphia, Pennsylvania.

Taxable Fiscal Year Ended August 31, 1959
Adjustments to Taxable Income

Taxable income disclosed in the return		
Additional income and unallowable deductions:		(\$ 2,653.96)
(a) Unreported income	\$451,770.59	
(b) Total deductions claimed	<u>14,378.96</u>	
Total		<u>166,149.55</u>
Non-taxable income and additional deductions:		\$463,495.59
(c) Net operating loss deduction		
Taxable income as adjusted		<u>1,331.16</u> \$462,164.43

Explanation of Adjustments

- (a) It has been determined that income in the amount of \$451,770.59 was unreported.
- (b) Unsubstantiated.
- (c) To allow as a net operating loss deduction, the net operating loss sustained in the Fiscal Year Ended August 31, 1958.

18a

Computation of the Tax

taxable income as adjusted	\$1,62,164.43
income tax liability	\$234,825.50
liability disclosed in the return	-0-
deficiency in income tax	\$234,825.50
penalty - Section 6653(b)	\$117,412.25

Form 2848

Rev. September 1957

U.S. Treasury Department
Internal Revenue Service**Power of Attorney**
(See Separate Instructions)

Name, address including ZIP code, and identifying number of taxpayer(s)

Senate Realty Corp.

415 Maple Avenue

Westbury, New York

hereby appoints (name, address including ZIP code, and telephone number of appointee(s))

Howard A. Rumpf 516 - 248 - 2070

500 Old Country Road

Garden City, N.Y., 11530

Stanley Hagendorf

341 Madison Ave.

New York, N.Y., 10017

as attorney(s)-in-fact to represent the taxpayer(s) before any office of the Internal Revenue Service with respect to (specify Internal Revenue tax matters and years or periods):

Income Tax - for the year ending 8/31/59 and other
tax years involved directly or indirectly

Said attorney(s)-in-fact (or either of them) shall, subject to revocation, have authority to receive confidential information and full power to perform on behalf of the taxpayer(s) the following acts with respect to the above tax matters:

(Strike through any of the following which are not granted.)

To receive, but not to endorse and collect, checks in payment of any refund of Internal Revenue taxes, penalties, or interest.

To execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.

To execute consents extending the statutory period for assessment or collection of taxes.

To execute closing agreements under section 7121 of the Internal Revenue Code.

To delegate authority or to substitute another representative.

Other acts (specify) _____

Copies of notices and other written communications addressed to the taxpayer(s) in proceedings involving the above matters should be sent to (Name, address including ZIP code, and telephone number):

and

Howard A. Rumpf

500 Old Country Road, Garden City, N.Y., 11530

This power of attorney revokes all prior powers of attorney and tax information authorizations on file with the same Internal Revenue office with respect to the same matters and years or periods covered by this instrument, except the following:

(Specify to whom granted, date, and address including ZIP code, or refer to attached copies of prior powers and authorizations)

Signature of or for taxpayer(s)

If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

Robert Rumpf
(Signature)*President*
(Title, if applicable)*11/12/59*
(Date)

(Signature)

(Title, if applicable)

(Date)

Form 2848 (Rev. 9-57)

If the power of attorney is intended to be used for a purpose other than that stated on the face of the instrument, the instrument must be amended.

I declare that I am not currently under suspension or disbarment from practice before the Internal Revenue Service, and that:

I am a member in good standing of the bar of the highest court of the jurisdiction indicated below; or

I am duly qualified to practice as a certified public accountant in the jurisdiction indicated below; or

I am enrolled as an agent pursuant to the requirements of Treasury Department Circular No. 230.

[illegible]

If the power of attorney is granted to a person other than an attorney, certified public accountant, or enrolled agent, it must be witnessed or notarized below.

The person(s) signing as or for the taxpayer(s): (Check and complete one.)

☐ Is/are known to and signed in the presence of the two disinterested witnesses whose signatures appear here:

(Signature of Witness)	(Date)
(Signature of Witness)	(Date)

☐ appeared this day before a notary public and acknowledged this power of attorney as his/her/their voluntary act and deed.

(Signature of Notary)

(Date)

NOTARIAL SEAL
(If required)

FORM 2343 (Rev. 9-67)

21a

SENATE REALTY CORP.

433 Maple Avenue, Westbury, New York 11590

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

August 30, 1973

Internal Revenue Service
Brookhaven Service Center
1040 Waverly Avenue
Holtsville, New York 11742

Re: Senate Realty Corp.
433 Maple Avenue
Westbury, N. Y. 11590

Gentlemen:

11-2303890
Document Locator No.:
11647-216-30000-73

The undersigned, as President of Senate Realty Corp., the above captioned taxpayer, received Form 17-A from your office, which notice was dated August 20, 1973. A Xerox copy of the notice received is enclosed herewith.

The taxpayer objects to the assessment and requests an extension of time of sixty (60) days in which to file for a hearing at an Appellate level. We will shortly file a formal power of attorney designating our representative.

The taxpayer has been advised that Howard A. Rumpf, Esq. signed a Stipulation of Settlement. The taxpayer states unequivocally that this act on behalf of Mr. Rumpf was not authorized at any time and was done without the knowledge or consent of the taxpayer.

Yours very truly,

SENATE REALTY CORP.

By Alba Dallago
Alba Dallago, President

Enc.

c. c. Howard A. Rumpf, Esq.
Irwin Steiner, Esq.

Department of the Treasury
Internal Revenue Service
Form 17-A



11-2303890
SENATE REALTY CORP
433 MAPLE AVE
WESTBURY NY 11590

34 A23C 12-20-73 INFORMATION ONLY
5812
1120
IRC 6653B

11647-216-30000-73

Document Locator Number

se Return This Copy
With Your Payment

Pay amount directly
to the IRS

Document Locator Number	Amount paid	Balance due
08-20-73	117,412.75	
PEN	58,706.36	
IN	83,787.67	
		259,906.30

Statement of
Tax Due IRS

259,906.30

This bill is for additional Federal tax due, based on an audit of your
return for the period shown. Please pay this amount shown on "Balance
due" within 10 days from the date of this notice.

Make your check or money order payable to "Internal Revenue Service"
and write on it the Document Locator Number shown in the address block
above. Send your payment and this Statement of Tax Due to:

AUG 20 1973

Brooklyn Service Center
1040 Waverly Avenue
Holtville, New York 11742

Thank you for your cooperation

Date of this notice

20 1973 2 20 1973

TAX COURT OF THE UNITED STATES

- - - - - x

SENATE REALTY CORP.,	:	
Petitioner,	:	Docket No. 1258-66
-against-	:	
COMMISSIONER OF INTERNAL REVENUE,	:	
Respondent.	:	

- - - - - x

STATE OF NEW YORK)
 : ss.:
COUNTY OF NEW YORK)

HAROLD A. SEDACCA, being duly sworn, deposes and says:

1. This affidavit is made in support of a motion to vacate the judgment of this Court entered on May 7, 1973.
2. I am a certified public accountant, duly qualified in the State of Florida, and a partner in the firm of Westheimer, Fine, Berger & Co., 14 Northeast First Avenue, Miami, Florida 33132.
3. I have reviewed and examined all available documents and records pertaining to the tax liability of Senate Realty Corp., the petitioner herein ("Senate"), for the fiscal year ending on August 31, 1959, ("FY 1959") and am fully familiar with the records and accounts of Senate for

that and the immediately subsequent years. I make this affidavit on information and belief based upon the best available documentation, including Senate's checkbooks, checkbook stubs, paid cancelled checks, bank statements, closing statements, brokerage statements and confirmations, letters and other documents, and where no independent source was available, representations of the former President of Senate, and records prepared by Senate's prior accountant, J. Gilbert Brown, which include a receipts journal, a disbursements journal, and certain schedules and notes.

4. I was employed to assist Howard A. Rumpf, Esq., then attorney for Senate, in connection with a tax examination of Senate's records, which involved the matters raised by a deficiency letter to Senate dated February 15, 1966, a copy of which is annexed hereto as Ex. I. It was my duty to detail and justify transactions includible in Senate's return, but I had no authority to settle or compromise the claims. Revenue Agents Stanley Russ and Dick Smith ("Agents") attended that examination and Howard A. Rumpf, Esq., was present for part of the examination. During that examination the Agents stated that the unreported income claimed (\$462,164.43) was derived as follows:

<u>Nature of Claim</u>	<u>Income Asserted</u>
A. Valuation of 51,000 shares of the stock of Champion Industries, Inc. at \$4.00 per share.	\$204,000.00
B. Net unidentified bank deposits.	259,495.59
C. Deductions taken on tax return disallowed.	14,378.96
D. Less income reported on tax return.	(11,725.00)
E. Taxable income (loss) disclosed in return.	(2,653.96)
F. Less prior year net operating loss carry over.	(1,331.16)
	<hr/> \$462,164.43

5. I have analyzed each deposit in Senate's two bank accounts for FY 1959. The total of all deposits is \$344,714.19. I have identified the sources of this entire amount except \$6,470.90, and have determined that the total of all items which could be considered income to Senate is \$11,470.90, which is comprised of the \$6,470.90 as to which no source could be determined and a \$5,000 item "proceeds from B. Livingston" the explanation for which (return of investment) could not be confirmed. Therefore, I have concluded that the maximum possible amount of taxable income in the so-called "unidentified bank deposits" is \$11,470.90. The detail of my analysis is shown on the schedule annexed

hereto marked Exhibit II.

6. During the tax examination referred to in Paragraph 4 above, the Agents took the position that Senate had received 51,000 shares of Champion Industries, Inc. ("Champion") during FY 1959, and that said shares should be valued at \$4 per share, all of which was taxable income to Senate.

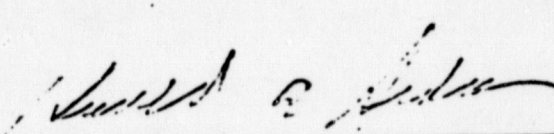
7. My examination shows that between September 30, 1958 and April 30, 1959, Senate received, as agent, 51,000 shares of Champion stock. Senate received 17,000 of those shares as agent for sale to others, and 34,000 for transmission to two individuals who were to act as agents for the sale of the stock so transmitted. During FY 1959 Senate sold certain Champion shares, received proceeds of sales of Champion stock by the two individuals, and received other sums from, or for the benefit of Champion, to the total amount of \$95,805.62. During FY 1959 Senate transmitted to Champion or to third parties for the benefit of Champion, a total of \$102,100.00. Senate therefore received no taxable income as a result of the receipt of the 51,000 shares. The detail of my analysis is shown on the schedule annexed hereto marked Exhibit III.

8. At the time Senate received the Champion stock it was not registered and was not freely transferable. At

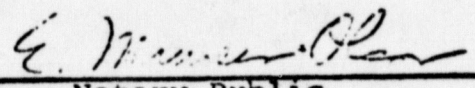
the tax examination referred to in Paragraph 4, the Agents asserted that the valuation of \$4 per share assertedly attributable to this stock was the full value of registered Champion stock on the date of transfer. Upon the assumption that unregistered stock is of less value than registered stock it would appear that, in any event, the valuation of \$4 is in excess of the taxable value of said unregistered Champion stock at the date received by Senate.

9. I have analyzed the deductions disallowed on Senate's 1959 return (\$14,378.96) and can clearly document and justify total deductions of \$20,448.30. During the 1972 tax examination the Agents conceded that this sum was properly deductible.

10. Based on the foregoing, and a thorough examination of all available records of Senate, it is my opinion that there exists a meritorious defense to all of the claimed deficiencies in taxes due which are asserted in the above-captioned action.


HAROLD A. SEDACCA

Sworn to before me this
14th day of February, 1974.


Notary Public

E. MAUREEN OLSON
NOTARY PUBLIC, STATE OF NEW YORK
No. 51-4513-00
Qualified in New York County
Commission Expires March 3, 1978

30a
U. S. TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
35 TILLARY STREET
BROOKLYN, NEW YORK 11201

FEB 15 1960

IN REPLY REFER TO

AU:R: 90-L

Taxable Year

Ended

F.Y.E. 8-31-59

Deficiency

Tax \$234,825.50

Penalty 117,412.75

Senate Realty Corporation
160 Mineola Boulevard
Mineola, Long Island, New York

Gentlemen:

In accordance with the provisions of existing Internal Revenue laws relating to civil tax liability, notice is given that the determination of your income tax liability for the above-noted taxable year discloses a deficiency in the amount shown above. The attached statement shows the computation of the deficiency.

This notice and any action taken by the Internal Revenue Service in connection with it have no bearing on other sanctions provided by law.

The deficiency shown will be assessed for collection, as required by law, upon the expiration of ninety (90) days from the date of this letter, unless within that time you contest this determination in the Tax Court of the United States by filing a petition with that Court in accordance with its rules, a copy of which may be obtained by writing to its Clerk, Box 70, Washington 4, D.C.

Very truly yours,

Sheldon S. Cohen
Commissioner

By: *Charles A. Church*
Charles A. Church
District Director

Enclosure:
Statement

EXHIBIT I

31a

STATEMENT

Senate Realty Corporation
160 Mineola Boulevard
Mineola, Long Island, New York

Income Tax Liability For The Fiscal Year Ended
August 31, 1959

INCOME TAX

Fiscal Year Ended
8-31-59

Deficiency
\$234,825.50

Penalty
Sect. 6653(1)
\$117,412.75

The 50% penalty has been asserted for the Fiscal Year Ended August 31, 1959, in accordance with the provisions of section 6653(1) of the Internal Revenue Code of 1954.

A duplicate original of this letter and statement has also been sent by Certified Mail to the following addresses:

- (1) Senate Realty Corporation, 494 Grand Boulevard, Westbury, New York.
- (2) Senate Realty Corporation, 415 Maple Avenue, Westbury, New York.
- (3) Senate Realty Corporation, 1015 Chestnut Street, Suite 402, Philadelphia, Pennsylvania.

Taxable Fiscal Year Ended August 31, 1959
Adjustments to Taxable Income

Taxable income disclosed in the return		
Additional income and unallowable deductions:		(\$ 2,653.96)
(a) Unreported income	\$451,770.59	
(b) Total deductions claimed	<u>14,378.96</u>	<u>466,149.55</u>
Total		\$463,495.59
Non-taxable income and additional deductions:		
(c) Net operating loss deduction		<u>1,331.16</u>
Taxable income as adjusted		\$462,164.43

Explanation of Adjustments

- (a) It has been determined that income in the amount of \$451,770.59 was unreported.
- (b) Unsubstantiated.
- (c) To allow as a net operating loss deduction, the net operating loss sustained in the Fiscal Year Ended August 31, 1958.

Computation of the Tax

Taxable income as adjusted
 Income tax liability
 Liability disclosed in the return
 Efficiency in income tax
 Penalty - Section 6653(b)

\$462,164.43
 \$234,825.50
 -0-
 \$234,825.50
 \$117,412.25

Date	Payer (If available)
<u>A. CHASE MANHATTAN BANK</u>	
<u>1958</u>	
8/5	Re Refinance of 22 Jericho T
8	Re Refinance of 22 Jericho T
8	Re Refinance of 22 Jericho T
8	Cashiers check - Peoples Nat
	of Morristown, Pa.
9	Payer unknown
9	Don Tessler
12	Hildreth
19	Payer unknown
23	C. Guerrino
23	Lancer Pools Corp.
10/3	C. Guerrino - Pitta
8	Lancer Pools Corp.
21	Lancer Pools Corp.
27	Lancer Pools Corp.
27	Payer unknown
29	A. Samuels
11/6	Lancer Pools Corp. (National)
12	Lancer Pools Corp. (J. Alsop)
25	Lancer Pools Corp. (Dale)
25	Lancer Pools Corp. (ABC)
25	Lancer Pools Corp. (Gaines)
26	Hildreth
28	Payer unknown
12/2	Lancer Pools Corp. (Grissley)
3	Lancer Pools Corp. (National)
8	Lancer Pools Corp. (C. Foster)
9	Lancer Pools Corp. (Atlantic)
12	Lancer Pools Corp. (Allied)
16	Lancer Pools Corp. (W. George)
22	Champion Industries, Inc.
22	Lancer Pools Corp. (J. Durston)
23	Allstate Securities
26	Lancer Pools Corp. (Patton)
29	Lancer Pools Corp. (Solmcraft)
30	Lancer Pools Corp. (Wilson)

56A

SENATE REALTY CORP.

ANALYSIS OF CASH RECEIPTS IN FRANKLIN NATIONAL BANK ACCOUNT AND CHASE MANHATTAN NATIONAL BANK
FOR THE FISCAL YEAR ENDED AUGUST 31, 1959

1/3

Bank Deposit	Detail Amount	Description or Nature of Transaction
	\$ 3,175.00	Net proceeds of mortgage refinancing
	303.16	Rental adjustment for the period 8/1/58 - 8/30/58
\$ 4,416.36	933.61	Allowance on account of purchase price
2,500.00	2,500.00	Sale of 4,000 shares of Viclad Industries Stock owned by Senate at a cost basis of \$.60 per share
193.00	193.00	Source unknown
350.00	350.00	Deposit slip marked "Loan to B. Tessler"
2,250.00	2,250.00	Sale of 2,000 shares of Viclad Industries Stock owned by Senate at a cost basis of \$.60 per share
6.45	6.45	Source unknown
778.25	778.25	Sale of 560 shares of Viclad Industries Stock owned by Senate @ 1-1/3/5 per share per Dallego
7,875.00	7,875.00	Exchange - see check dated 8/18/59 - #75
270.00	270.00	Sale of 200 shares Viclad Industries Stock owned by Senate (per Dallego)
2,300.00	2,300.00	Exchange - see check dated 10/4/59 - #78
8,850.00	8,850.00	Exchange - see check dated 10/17/59 - #83
7,085.00	7,085.00	Exchange - see check dated 10/31/59 - #89
165.00	165.00	Source unknown
1,500.00	1,500.00	Exchange - see check dated 10/7/59 - #81
899.25	899.25	Credit memo, received for the account of Lancer Pools Corp. net of bank charge of \$.75
502.00	502.00	Credit memo, received for the account of Lancer Pools Corp. plus interest less bank charge of \$2.00
199.57	199.57	Credit memo, received for the account of Lancer Pools Corp. net of bank charge effect by interest of \$.43
499.25	499.25	Credit memo, received for the account of Lancer Pools Corp. net of bank charge of \$.75
250.75	250.75	Credit memo, received for the account of Lancer Pools Corp. plus interest net of bank charge of \$.75
1,900.77	1,900.00	Sale of 1,000 shares of Viclad Industries Stock (per A. Dallego)
	.77	Source unknown
504.25	504.25	Credit memo, received for the account of Lancer Pools Corp. plus interest less bank charge of \$4.25
1,499.25	1,499.25	Credit memo, received for the account of Lancer Pools Corp. net of bank charge of \$.75
999.25	999.25	Credit memo, received for the account of Lancer Pools Corp. net of bank charge of \$.75
499.25	499.25	Credit memo, received for the account of Lancer Pools Corp. net of bank charge of \$.75
249.25	249.25	Credit memo, received for the account of Lancer Pools Corp. net of bank charge of \$.75
1,152.30	1,152.30	Credit memo, received for the account of Lancer Pools Corp. plus interest net of bank charge of \$2.30
8,000.00	8,000.00	Agency transaction, see prior accountant's schedule of receipts and disbursements
500.00	500.00	Credit memo, received for the account of Lancer Pools Corp.
8,979.00	8,979.00	Proceeds from sale of Champion Industries Stock as agent, see prior accountant's Schedule of Receipts and Disbursements for like amounts about the same period
200.00	200.00	Credit memo, received for the account of Lancer Pools Corp. plus interest less bank charge of \$.00
250.00	250.00	Credit memo, received for the account of Lancer Pools Corp. plus interest of \$.50
301.00	301.00	Credit memo, received for the account of Lancer Pools Corp. plus interest of \$1.00

EXHIBIT II

SENATE REALTY

ANALYSIS OF CASH RECEIPTS IN FRANKLIN NATIONAL BANK ACCOUNT
FOR THE FISCAL YEAR ENDED

<u>Date</u>	<u>Payer (if available)</u>	<u>Bank Deposit</u>	<u>Detail Amount</u>	<u>Description or M</u>
<u>CHASE MANHATTAN BANK (continued)</u>				
1959				
1/3	Lancer Pools Corp. (Gaines)	\$ 251.79	\$ 251.79	Credit memo, rec
6	Merrill Lynch Pierce Fenner & Smith	8,000.00	8,000.00	Proceeds on acco
6	Champion Industries, Inc.	10,000.00	10,000.00	Agency transacti
6	Lancer Pools Corp. (N. Rogers)	1,006.25	1,006.25	Credit memo, rec
7	Allstate securities	4,483.20	4,483.20	Proceeds from sa
18	Unknown payor - returned item redeposited	10,000.00	10,000.00	Credit memo, rec
20	Lancer Pools Corp. (N. Long)	1,082.00	1,082.00	Credit memo, rec
20	Lancer Pools Corp. (Ritchon)	999.25	999.25	Credit memo, rec
2/24	Merrill Lynch Pierce Fenner & Smith	8,000.00	8,000.00	Proceeds on acco
27	Summit Securities (C. Schwab)	1,367.60	1,367.60	Proceeds from sa
3/3	Senate Realty Corp. (J.P. Phillips)	2,000.00	2,000.00	Redeposit of com
3	Unknown payor	1,000.00	1,000.00	Source unknown -
4	Unknown payor	2,000.00	2,000.00	Source unknown
9	Senate Realty Corp.	8,000.00	8,000.00	Transfer of funds
10	Summit Securities (C. Schwab)	1,741.32	1,741.32	Proceeds from sal
13	Summit Securities (C. Schwab)	1,741.32	1,741.32	Proceeds from sal
13	Lancer Industries, Inc.	6,744.32	6,000.00	Receipt in connec
17	Lancer Industries, Inc.	8,000.00	8,000.00	Receipt in connec
19	J. P. Phillips	1,625.00	1,625.00	Exchange - see bu
20	Unknown payor	4,230.00	4,230.00	Proceeds from sal
4/6	Lancer Industries, Inc.	10,000.00	10,000.00	Receipt in connec
7	B. Livingston	8,000.00	8,000.00	Nature of receipt
8	Lancer Industries, Inc.	8,000.00	8,000.00	Receipt in connec
8	Champion Industries, Inc.	2,500.00	2,500.00	Agency transacti
20	Christopher Corp.		1,875.00	Receipt of procee
20	C. Schwab	4,051.40	2,170.40	Proceeds from sal
23	Lancer Industries, Inc.	3,000.00	3,000.00	Receipt in connec
5/5	Lifetime Pools Corp.	10,000.00	10,000.00	Receipt in connec
27	Unknown payor	500.00	500.00	Source unknown
6/1	Thomas Haab & Betts		1,439.07	Proceeds of sale
1	C. Lutz	21,439.07	20,000.00	Proceeds from pri
3	Cash	2,000.00	2,000.00	Source unknown
4	Thomas Haab & Betts	3,448.69	3,448.69	Proceeds of sale

EXHIBIT II

CORP.

2/3

COUNT AND CHASE MANHATTAN NATIONAL BANK
D AUGUST 31, 1959

Nature of Transaction

Summary
Code

divided for the account of Lancer Pools Corp. plus interest less bank charge \$1.79	3
unt of sales of various securities, see separate schedule	7
ons, see prior accountant's schedule of receipts and disbursements	12
divided for the account of Lancer Pools Corp. plus interest less bank charge \$6.25	3
le of Champion Industries Stock as agent, no documentation available, per Alfred Dallago	13
offsetting debit memo 1/12/59 in amount of \$10,001.45, redposit of 1/6/59 item	13
divided for the account of Lancer Pools Corp. less bank charge of \$2.10	3
divided for the account of Lancer Pools Corp. less bank charge of \$.75	3
unt of sales of various securities, see separate schedule	7
le of Champion Industries Stock as agent	13
pany check issued to Jane Peterson Phillips 2/28/59 - no check #	16
may be Epstein item see balance in Champion-Epstein account	21
from Franklin National Bank	21
o of Champion Industries Stock as agent - 500 shares	9
o of Champion Industries Stock as agent - 500 shares	13
tion with agency transaction - Lancer ck. #117, Chase Manhattan Bank	13
tion with agency transaction - Lancer ck. #463, Chase Manhattan Bank	17
nk debit memo 3/24/59	17
u of Champion Stock, per Alfred Dallago, no documentation available	16
	13
tion with agency transaction - Lancer ck. #514, Chase Manhattan Bank	17
is unknown, per Alfred Dallago - return of old investment	18
tion with Agency transaction - Lancer ck. #528, Chase Manhattan Bank	17
n, see prior accountant's schedule of receipts and disbursements	12
ids from brokerage account of Alfred Dallago	10
o of Champion Industries Stock - 672 shares	13
tion with agency transaction - Lancer ck. #593, 4/20/59	17
tion with agency transaction - see company ck #123 - 4/30/59 on Chase Manhattan Bank	19
	21
of calls - Hayden	8
ivate sale of Champion Industries Stock - 6,000 shares	13
of calls net of purchase of calls - Hayden and Seagrave	21
	8

ANALYSIS OF CASH RECEIPTS - IN FRANKLIN NATIONAL BANK ACCOUNT
FOR THE FISCAL YEAR ENDED

	Payer (if available)	Bank Deposit	Detail Amount	Description or Nature
1939	<u>A. CHASE MANHATTAN BANK (continued)</u>			
6/15	Samit Securities	784.18	784.18	Proceeds from sale
10	Thomas, Nash & Rotts	3,668.91	3,668.91	Proceeds of sale
23	Thomas, Nash & Rotts	793.30	793.30	Proceeds of sale
23	Allstate Securities	3,625.00	3,625.00	Rescind purchase
23	Thomas, Nash & Rotts	1,635.92	1,635.92	Proceeds of sale
29	Thomas, Nash & Rotts	781.46	781.46	Proceeds of sale
7 27	1st. Washington Corp.	18,993.60	18,993.60	Receipt of proceeds
8/1	Unknown payer	600.00	600.00	Source unknown
14	Unknown payer	2.88	2.88	Source unknown
14	Clampin Industries, Inc.	10,000.00	10,000.00	Agency transaction
31	C. Guerriero		9,200.00	Receipt in connection
31	Carl M. Loeb, Rhodes	<u>39,200.00</u>	<u>30,000.00</u>	Receipt of proceeds
Total Deposits - Chase Manhattan Bank		<u>872,586.39</u>		

B. FRANKLIN NATIONAL BANK

1939		25,000.00	25,000.00	Transfer of funds
12/2	Senate Realty Corp.			
1939		10,000.00	10,000.00	Receipt in connection
1/3	Lifeline Pools Corp.	1,000.00	1,000.00	Exchange re Chase
4/7	J. Epstein (Champion)	1,625.00	1,625.00	Exchange see Chase
7	J. P. Phillips	1,000.00	1,000.00	Exchange re Chase
7	J. Epstein (Champion)		2.80	Source unknown
8/7	Unknown payer	2,000.00	2,000.00	Proceeds from purchase
8/9	Louise Livingston	1,000.00	1,000.00	Exchange re Chase
13	J. Epstein (Champion)	1,000.00	1,000.00	Exchange re Chase
7/8	J. Epstein (Champion)	20,000.00	20,000.00	Receipt of proceeds
21	C. M. Loeb Rhodes	1,000.00	1,000.00	Exchange re Chase
8/4	J. Epstein (Champion)	<u>8,500.00</u>	<u>8,500.00</u>	Receipt in connection
20	C. Guerriero			
Total Deposits - Franklin National Bank		<u>72,127.80</u>		
Total Deposits		<u>944,714.19</u>		

P,
MOUNT AND CHASE MANHATTAN NATIONAL BANK
AUGUST 31, 1939

2/3

Summary of Transaction

Summary
Co's

of Champion Industries Stock - 300 shares	13
of calls, partial - Hayden	8
of calls, Hayden	8
of 1,000 shares Champion Industries Stock, see company ch. #119, Chase Manhattan Bank 2/19/39	11
of calls, Hayden	8
of calls, Hayden	8
de from brokerage account of Alfred Dallage	10
	21
	21
	12
n, see prior accountant's schedule of receipts and disbursements	20
tion with agency transaction - Champion, Lancer	10
de from brokerage account of Alfred Dallage	
	9
de from company account with Chase Manhattan Bank	
	19
tion with agency transaction, see company ch. #101, 12/26/38	14
ption	16
ck 2/18/39	14
ption - date of check may be incorrect	21
	13
ivate sale of Champion Industries stock - 2,000 shares per letter 6/1/39.	11
ption	14
ption	10
eds from brokerage account of Alfred Dallage	14
ption	20
ction with agency transaction - Champion, Lancer	

<u>Code</u>	<u>Description</u>	<u>Total Amount</u>	
1.	Proceeds with respect to purchase and refinancing of business property at 22 Jericho Turnpike	\$ 4,416.26	1.
2.	Proceeds from the sale of Viclad Industries stock - 8,666 shares	7,698.25	2.
3.	Proceeds from Ben Tessler	350.00	3.
4.	Lancer Pools Corp.	20,110.00	4.
5.	Lancer Pools Corp.: Credit to Lancer Pools Interest and bank charges Cash received	\$ 11,938.00 <u>12.81</u> 11,947.81	5.
6.	Exchange - D. Samuels	1,500.00	6.
7.	Proceeds from company security trading account with Merrill, Lynch, Pierce, Fenner & Smith	10,000.00	7.
8.	Proceeds from company security trading account with Thomas, Nash & Botta	11,767.39	8.
9.	Transfers of funds between company bank accounts	30,000.00	
10.	Proceeds to the company from the brokerage accounts of Alfred Dallage	67,868.60	10.
11.	Proceeds from Allstate Securities re rescission of stock purchase transaction	3,628.00	11.
12.	Proceeds received from Champion Industries Inc.	27,500.00	12.
13.	Proceeds received from the sale of Champion Industries stock through various individuals	44,809.92	13.
14.	Proceeds from Champion re Epstein exchange	5,000.00	14.
15.	Redeposit of returned check	10,000.00	15.
16.	Redeposit of checks issued to Jane Peterson Phillips	6,250.00	16.

EXHIBIT II

NATE REALTY CORP.

1/3

RY OF CASH RECEIPTS
L YEAR ENDED AUGUST 31, 1959

<u>Remarks</u>	<u>Portion not Documented</u>
These items have no direct affect on income	
Senate owned 25,250 shares at the beginning of the fiscal year at a cost of \$.90 per share, the prior year's tax return was examined by I.R.S.	\$ 2,948.25
Deposit slip marked "Loan to E. Tessler" - see balance on books at beginning of year	
Exchanges offset by disbursements of the same amount	
Proceeds for the account of Lancer Pools Corp., offset by disbursements of greater amounts to that company	
Exchange offset by disbursement of the same amount	
See separate schedule for transactions	
See separate schedule for transactions	
These were credited to Alfred Dallage's loan account	
See disbursement 3/19/59 with respect to initial purchase	
See prior accountant's schedule of receipts and disbursements reflecting agency nature of transactions; also see schedule of all Champion transactions	
See prior accountant's schedule of receipts and disbursements reflecting agency nature of transactions; also see schedule of all Champion transactions	8,713.90
See offsetting disbursement in the same amounts to Julius Epstein	
See bank debit memo 1/6/59	
See offsetting disbursement and documentation	

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<u>Code</u>	<u>Description</u>	<u>Total Amount</u>
17.	Proceeds from Lancer Industries Inc. with respect to agency transactions	\$ 28,000.00
18.	Proceeds from B. Livingston	8,000.00
19.	Lifetime Pools Corp. - exchanges	20,000.00
20.	Proceeds from Carmine Guerriero	17,700.00
21.	Proceeds from unknown sources	8,470.80
Total Bank Deposits		<u>\$344,714.19</u>

EXHIBIT

SENATE REALTY CORP.

PRIMARY OF CASH RECEIPTS

FISCAL YEAR ENDED AUGUST 31, 1959

<u>Remarks</u>	<u>Portion not Documented</u>
7. See documentation re Lancer Industries and offsetting disbursements per separate schedule	
8. This was a return of an old investment per Alfred Dallego, nature is not clear	\$ 2,000.00
9. See checks of the same amount to Lifetime Pools Corp.	
10. Proceeds in connection with agency transactions, Champion, Lancer - see prior accountant's schedules and trial testimony (re Lancer)	
11. No information or documentation available as to nature of transaction or payee	\$,470.00

ANALYSIS OF TRANSACTIONS
FOR THE FISCAL YEAR

10	Payer or Payee		Disbursements	Receipts	Balance	Detail
						(From) To Champion
10/31	C. Buff (Balance at beginning of year)	a)	\$ 2,000			
1/31	Proceeds from the sale of National Petroleum stock prior to August 31, 1958 through company's account with Merrill, Lynch, Pierce etc.	b)		\$ 4,459.00	\$ (2,459.00)	
	Balance at August 31, 1958					
b)	Proceeds from the sale of National Petroleum stock (see item b) above	c)		1,095.70	(3,555.66)	
5/12	Old Hickory Bar B-Q	d)	20,000		16,444.34	
6/17	Champion Industries, Inc.	e)	8,000		21,444.34	\$ 8,000
2/22	"	f)		8,000.00	16,444.34	(8,000)
2/23	Allstate Securities	g)		8,979.90	10,464.44	
9/29						
1/21	Champion Industries, Inc.	h)	10,000		20,464.44	10,000
1/6	Champion Industries, Inc.	i)		10,000.00	10,464.44	(10,000)
1/7	Allstate Securities	j)		4,483.20	5,981.24	
2/27	Summit Securities (E. Schwab)	k)		1,367.60	4,613.64	
3/6	Champion Industries	l)	25,000		29,613.64	25,000
3/10	Summit Securities (C. Schwab)	m)		1,744.32	27,869.32	
3/11	Champion Industries	n)	2,000		29,869.32	2,000
3/12	Summit Securities (C. Schwab)	o)		1,744.32	28,125.00	
3/26	Unknown source	p)		4,230.00	23,895.00	
4/3	J. Epstein	q)	1,000		24,895.00	
4/7	Champion Industries - Epstein	r)		1,000.00	23,895.00	(1,000)
4/7	" " "	s)		1,000.00	22,895.00	(1,000)
4/8	" " "	t)		2,500.00	20,395.00	(2,500)
4/17	C. Guerriero	u)	1,600		21,995.00	
4/20	C. Schwab	v)		2,176.40	19,818.60	
4/30	J. Epstein	w)	1,000		20,818.60	
5/12	Champion Industries	x)	10,000		30,818.60	10,000
5/22	"	y)	8,000		35,818.60	8,000
5/23	Old Hickory Bar B-Q	z)	8,000		40,818.60	
6/1	C. Lutz	aa)		20,000.00	20,818.60	
6/9	J. Epstein	bb)	1,000		21,818.60	
6/9	Louise Livingston	cc)		2,000.00	19,818.60	
6/15	Champion Industries - Epstein	dd)		1,000.00	18,818.60	(1,000)

RECEIPTS CORP.

STATEMENTS RE CHAMPION INDUSTRIES
YEAR ENDED AUGUST 31, 1939

(Receipts) Disbursements
(Sales)

o n	Purchase of Stock	Other	Remarks
	\$ 2,000		a) Payment for the benefit of Champion re making a market in that company's stock, per Alfred Dallego
			b) The company received stock of National Petroleum from an individual named "Mende" in exchange for 15,000 shares of Champion Industries' stock (see prior accountant schedules re original issue) as part of original issue of 165,000 shares. Per Alfred Dallego, the company was to sell the National Petroleum stock for the benefit of Champion. Per prior accountant's worksheets, this would be in accordance with other agency transactions between Senate, various other individuals and Champion Industries - 1,300 shares sold.
	\$(4,459.96)		
	(1,099.70)		c) See item b) above - 300 shares sold
	20,000		d) Advance for the benefit of Champion Industries - per Alfred Dallego
			e) Check #87, Chase Manhattan Bank
	(8,979.90)		g) See item 13, cash receipts schedule
			h) Check #103, Chase Manhattan Bank
	(4,483.20)		j) See item 13, cash receipts schedule
	(1,367.60)		k) " " " " " "
	(1,744.32)		l) Check #114, Chase Manhattan Bank
			m) See item 13, cash receipts schedule
	(1,744.32)		n) Check #115, Chase Manhattan Bank
	(4,230.00)		o) See item 13, cash receipts schedule
		1,000	p) " " " " " "
			q) Disbursement for the benefit of Champion, see offsetting receipt
			r) See q) above
			s) See w) below, date of this receipt may be wrong
			t) See item 12, cash receipts schedule
	(2,178.40)	1,000	u) Check #107, Franklin National Bank
		1,000	v) See item 13, cash receipts schedule
			w) Disbursement for the benefit of Champion, see offsetting receipt
			x) Check #124, Chase Manhattan Bank
			y) Check #125, " " " "
		8,000	z) See item d) above
	(20,000.00)		aa) See item 13, cash receipts schedule
		1,000	bb) Disbursement for the benefit of Champion, see offsetting receipt
	(2,000.00)		cc) See item 13, cash receipts schedule
			dd) See bb) above

ANALYSIS OF TRANSACTIONS
FOR THE FISCAL YEAR

Date	Payer or Payee	Disbursements	Receipts	Balance	Detail
					(From) To Champion
1959					
6/15	Summit Securities	ee)	\$ 784.18	\$ 18,034.42	
7/8	J. Epstein	ff) \$ 1,000		19,034.42	
7/8	Champion Industries - Epstein	gg)	1,000.00	18,034.42	** \$(1,000.00)
7/29	J. Epstein	hh) 1,000		19,034.42	
8/4	Champion Industries - Epstein	ii)	1,000.00	18,034.42	(1,000.00)
8/8	Champion Industries	jj) 10,000		28,034.42	10,000.00
8/11	T. Divins	kk) 500		28,534.42	
8/14	Champion Industries	ll)	10,000.00	18,534.42	(10,000.00)
8/19	Champion Industries	mm) 3,000		21,534.42	3,000.00
8/23	C. Guerriero	nn)	8,500.00	13,034.42	
8/31	C. Guerriero	oo)	9,200.00	3,834.42	
	Totals				\$ 37,834.42

EXHIBIT I

CTIONS RE CHAMPION INDUSTRIES
 YEAR ENDED AUGUST 31, 1959

(Receipts) Disbursements		Remarks
	(Sales)	
	Purchase of Stock	Other
\$ (784.18)		ee) See item 13, cash receipts schedule
\$ 1,000		ff) Disbursement for the benefit of Champion, see offsetting receipt
00)		gg) See ff) above
1,000		hh) Disbursement for the benefit of Champion, see offsetting receipt
00)		ii) See hh) above
00		jj) Check #136, Chase Manhattan Bank
800		kk) Disbursement for the benefit of Champion, per A. Ballage - Champion related company
00)		ll) See item 12, cash receipts schedule
00		mm) Check #143, Chase Manhattan Bank
(8,500)		nn) See item 20, cash receipts schedule
(9,200)		oo) " " " " " "
\$ (80,063.88)	\$ 16,400	

TAX COURT OF THE UNITED STATES

----- x
SENATE REALTY CORP., :
Petitioner :
-against- : Docket No. 1258-66
COMMISSIONER OF INTERNAL REVENUE, : AFFIDAVIT
Respondent. :
----- x

STATE OF NEW YORK)
: ss.:
COUNTY OF NEW YORK)

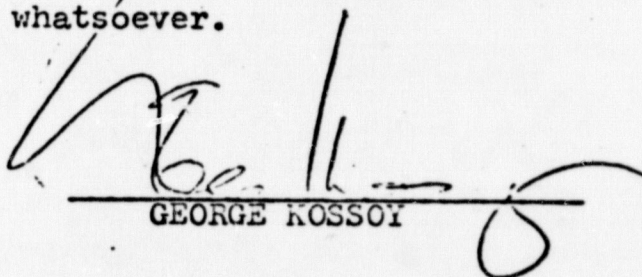
GEORGE KOSSOY, being duly sworn, deposes and says:

1. I am an attorney, duly admitted to practice law in the State of New York. I am a member of the firm of Goldwater & Flynn, 60 East 42nd Street, New York, New York, counsel to the estate of the principal shareholder of Senate Realty Corp. ("Senate"). I make this affidavit in support of petitioner's motion to vacate the judgment herein.

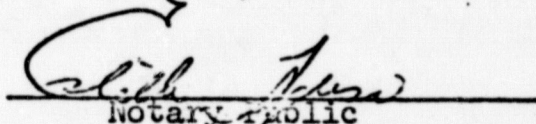
2. On or about December 11, 1972, I received an undated letter from Howard A. Rumpf, Esq., who was then counsel to Senate in the above captioned action, concerning a possible settlement of the tax liability of Senate for the 1959 fiscal year. A copy of said letter is annexed hereto as Exhibit 1.

3. On or about December 15, 1972, I informed Mr. Rumpf by letter, a copy of which is annexed hereto as Exhibit 2, that a possible settlement of Senate tax liability could not be acted upon until an examination was made of all possible tax claims against the estate which I represented.

4. Subsequent to the aforementioned letter of December 15, 1972, I had no conversation or correspondence with Mr. Rumpf of any kind whatsoever.


GEORGE KOSSOY

Sworn to before me this
11 day of ~~January~~ February, 1974.


Notary Public

ETHEL WEISS
Notary Public of New York
Commission Expires 1975

XXXXXXXXXX

11/11/71

George Kossoy, Esq.
Coldwater & Flynn
60 E. 42 Street
New York, New York 10017

Re: Senate Realty

Dear Mr. Kossoy:

In a conference between the Appellate division and the general council the amount of the proposed tax deficiency has been reduced to approximately \$100,000 from approximately \$265,000. Based on a timing element the Tax Court should approve this settlement early in 1973.

There are additional years open for both the corporation and the individual and as yet no information is available as to what disposition the government will undertake in these years.

Respectfully yours,

Howard A. Rumpf

HR:sjs

Exhibit 1

MINOR GOLDWATER
NORMAN D. KUKLIN
JAMES L. GOLDWATER
RICHARD M. GOLDWATER
LOUIS R. COLMAN
MILTON SMALL
GEORGE KOSSOY
ROBERT CONRAD
RICHARD M. FLYNN
LEON LINER
DAVID W. SMITH
BERNARD KATZ
ANN C. MCNAMARA
MILTON A. CHAMBERS

44a

GOLDWATER & FLYNN
COUNSELLORS AT LAW
60 EAST 42ND STREET
NEW YORK, N. Y. 10017

TABLE - 00 FLYNN, N. Y.
TELEPHONE MURRAY HILL 2-1411

EDWARD J. FLYNN 1913-1983

December 15, 1972

Mr. Howard Aldrich Rumpf
500 Old Country Road
Garden City, New York 11530

Re: Senate Realty

Dear Mr. Rumpf:

Many thanks for your prompt response by letter (undated) which I received on Monday, December 11th.

Before a decision can be made on the subject matter of the claim against Senate Realty and the settlement which you hope you can make, it would be necessary for the estate and all those concerned with its welfare, to examine all the possible tax claims that may be asserted against the estate generally. I think that if we can somehow get to the point of knowing what the total claim would be that might be asserted against the estate as such, then we can possibly make an offer in compromise.

In that connection, I am writing to Harold Sedacca's firm and asking that they try to give me an answer to this question and it would be desirable, when we meet very shortly, that you be with us at that time.

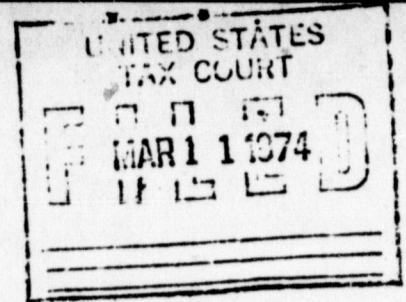
I look to see you.

Respectfully yours,

George Kossoy
GEORGE KOSSOY

GK:js

TAX COURT OF THE UNITED STATES



-----x
SENATE REALTY CORP., :
 :
 PETITIONER : Docket No. 1258 - 66
 :
 V :
 :
 COMMISSIONER OF INTERNAL REVENUE, :
 :
 RESPONDENT :
-----x

State of Florida)
) SS:
County of Sarasota)

Howard A. Rumpf, being duly sworn, deposes and says:

1. I make this affidavit to refute the alleged claim of fraud in the judgement rendered by the Tax Court of the United States on or about April 16, 1963.

2. I have practiced before the Tax Court of the United States since 1955;

3. To support my reputation in the practice of tax law, i hereby offer the following - Editor of the Federal Tax Service and Federal Tax Course of Prentice-Hall, Inc. 10 years; presently Editor of Taxes Interpreted and Estate Trust Gift Taxes Interpreted, semi monthly publications of the Alexander Hamilton Institute of New York, N.Y.; author of eight books on tax law, including Corporate Liquidation For The Lawyer and Accountant, published by Prentice-Hall, Inc.; Teacher of tax law since 1930 at various schools including New York University and the Sobelsohn School of Taxation; guest speaker since 1930 before C.P.A., P.A. associations; bar associations, Controllers Institue throughout the United States.

4. In support, therefore, I am submitting the following letters; memorandum and miscellaneous data:

(a) Power of Attorney dated November 13, 1969 from Senate Realty Cor. to the undersigned, signed Alfred Dallago, President. Exh. A.

(b) Letter from Senate Realty Corp. dated December 12, 1969, signed Alfred Dallago, President. Exh. B.

(c) Letter dated September 25, 1970 from Alfred Dallago, president of Senate Realty Corp. Please note the underscoring is not mine. Exh. C.

(d) Letter from Alfred Dallago, president of Senate Realty Corp. to Alvin C. Martin. Exhibit D.

(e) Entry of Appearance - Tax Court of the United States. Exh. E.

(f) Letter to George Kossoy of Goldwater & Flynn re Senate Realty from the undersigned. Exh. F.

(g) Letter to George Kossoy of Goldwater & Flynn re Senate Realty proposed settlement from the undersigned. Exh. G.

(h) Letter to the undersigned from George Kossoy re Senate Realty. The handwritten statement dated April 4, 1973 on the bottom of the letter resulted from a telephone call to Mr. Kossoy and which summarized his telephone conversation to me "want to be assured I will handle the case - I did so assure". Exh. H

(i) Motion for Continuance - Tax Court of the United States dated April 20, 1970. The basis of the motion was the fact that the books and records of Senate Realty Corp. at the date of the audit by the Internal Revenue Service were incomplete, The undersigned had requested of the Internal Revenue Service

another audit since the books had been then completed. The Internal Revenue Service granted the new audit (Agent Stanley Russ, Mineola, N.Y.) The Motion was granted. As a result, a new audit was completed and a Report received.

(j) During the period from October 3, 1970 to and including December 8, 1970, Alfred Dallago was on Trial in the U.S. District Court, Southern District. During this period Alfred Dallago and his attorney personally asked me to prepare approximately twelve tax opinion on various subjects brought up by the Court of Mr. Gibson, the U.S. Attorney. These opinions are part of the Court Records.

(k) According to my diary, Mrs. Alba Dallego, widow of Alfred Dallago, visited my office in Garden City, New York. The purpose of the visit requested by the undersigned was to acquaint her with the Senate Realty case to date. At the meeting, she personally assured me that she had the same faith in the undersigned ability as her late husband and wished me to arrive at a settlement of the matter. Further, she expressed a wish that the undersigned should continue on the other open years with respect to both Senate Realty and Alfred Dallago, her late husband. She requested the undersigned to be in touch with Norma Henkel, her late husband's personal secretary and who presently is Secretary of Senate Realty Corp. If time was not of the essence, the undersigned could trace through telephone bills, the number of telephone calls to Norma Henkel from the undersigned.

(1) According to my diary, the undersigned conferred with Harold Sedacca, C.P.A. from Miami, Fla. at the Colony Beach and Tennis Club in Sarasota, Florida on September 29, 1972. The undersigned and Mr. Sedacca reviewed his accounting records and schedules of Senate Realty Corp. The undersigned pointed out various problems which would be involved in establishing the evidence concerning the many entries and conclusion of Mr. Sedacca.

Howard A. Rumpf

2425 Gulf of Mexico Drive
Sarasota, Fla. 33577

Sworn to before me this

7th day of March, 1974.

Betty L. Lull

Notary Public, State of Florida at large
My Commission Expires May 25, 1977

Power of Attorney
(See Separate Instructions)

Exhibit A

Name, address including ZIP code, and identifying number of taxpayer(s)

Senate Realty Corp.
415 Maple Avenue
Westbury, New York

hereby appoints (name, address including ZIP code, and telephone number of appointee(s))

Howard A. Rumpf 516 - 248 - 2070
500 Old Country Road
Garden City, N.Y., 11530

Stanley Hagendorf
341 Madison Ave.
New York, N.Y., 10017

as attorney(s)-in-fact to represent the taxpayer(s) before any office of the Internal Revenue Service with respect to (specify Internal Revenue tax matters and years or periods):

Income Tax - for the year ending 8/31/59 and other
tax years involved directly or indirectly

Said attorney(s)-in-fact (or either of them) shall, subject to revocation, have authority to receive confidential information and full power to perform on behalf of the taxpayer(s) the following acts with respect to the above tax matters:

(Strike through any of the following which are not granted.)

To receive, but not to endorse and collect, checks in payment of any refund of Internal Revenue taxes, penalties, or interest.

To execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.

To execute consents extending the statutory period for assessment or collection of taxes.

To execute closing agreements under section 7121 of the Internal Revenue Code.

To delegate authority or to substitute another representative.

Other acts (specify)

Copies of notices and other written communications addressed to the taxpayer(s) in proceedings involving the above matters should be sent to (Name, address including ZIP code, and telephone number):

and Howard A. Rumpf
500 Old Country Road, Garden City, N.Y., 11530

This power of attorney revokes all prior powers of attorney and tax information authorizations on file with the same Internal Revenue office with respect to the same matters and years or periods covered by this instrument, except the following:

(Specify to whom granted, date, and address including ZIP code, or refer to attached copies of prior powers and authorizations)

Signature of or for taxpayer(s)

If signed by a corporate officer, partner, or fiduciary on behalf of the taxpayer, I certify that I have the authority to execute this power of attorney on behalf of the taxpayer.

Howard A. Rumpf *President* *11/13/67*
(Signature) (Title, if applicable) (Date)

(Signature) (Title, if applicable) (Date)

2-6-69 13

SENATE REALTY CORP.

433 Maple Avenue, Westbury, New York 11590

December 12, 1969

Mr. Howard A. Rumpf
500 Old Country Road, Rm. 311
Garden City, New York

Dear Mr. Rumpf:

I am enclosing herewith copies of the criminal indictments for your perusal. I would like to see you on Monday, if possible, to discuss the matter, inasmuch as I would like your assistance to resolve same.

Cordially yours,

SENATE REALTY CORP.

Alfred Dallago
Alfred Dallago.

File C.
Alfred Dallago

433 MAPLE AVENUE
WESTBURY, N. Y. 11590

516-333-6234-5

September 25, 1970

Mr. Howard A. Rumpf
500 Old Country Road
Garden City, New York

Dear Mr. Rumpf:

I am sorry to report that the government declined our offer for a conference before Judge Savatt. Jerry Londin appeared before the judge today stating that he would like a conference whereat we would be prepared to bare our soul. The government (through its attorney, Gibson) said absolutely no - - they wanted no conference. The judge's reaction is if the government does not want a conference he cannot compel them to attend, which means that we definitely will go to trial on October 5th and I positively will need your help.

I will call you on Monday to confirm the following arrangements. A meeting in Jerry Londin's office on September 30th between you, me and Sedacca. Sedacca is also available to meet with you on the 29th if you feel it is necessary.

Cordially yours,

Alfred Dallago

Alfred Dallago.

Exhibit D

November 13, 1969

Mr. Alvin C. Martin
Zissu, Halper & Martin
70 Pine Street
New York, N. Y. 10005

Dear Al:

Re: Senate Realty Corp., Fiscal
Year Ending 8-31-59 vs.
Internal Revenue Service

I apologize for not answering your October 24th letter sooner. I purposely delayed, inasmuch as since last speaking to you I had the occasion to make the acquaintance of Mr. Howard Rumpf, of 500 Old Country Road, Garden City, New York. I was very impressed with Mr. Rumpf who, I find, successfully represented friends of mine in similar predicaments.

Al, with certainly no disrespect intended, I have decided to use Mr. Rumpf to represent me in the above matter. I would certainly appreciate your cooperation by turning over to Mr. Rumpf those files in your possession that pertain to same. Al, I would also like to feel that I can call upon you for your assistance in the event that Mr. Rumpf requires same.

Cordially yours,

SENATE REALTY CORP.

Alfred Dallago,
President.

c.c. Harold A. Sedacca
Howard A. Rumpf
Jerome J. Loadin

No. 083344

RECEIPT FOR CERTIFIED MAIL—30¢ (Dallas)

SENT TO		POSTMARK ON DATE 12/4/69
TAX COURT OF THE U.S.		
STREET AND NO. Washington, D.C.		
P. O., STATE, AND ZIP CODE 20044		
EXTRA SERVICES FOR ADDITIONAL FEES		
Return Receipt Shows to whom and date delivered <input checked="" type="checkbox"/> 10¢ fee	Shows to whom, date, and where delivered <input type="checkbox"/> 35¢ fee	Deliver to Addressee Only <input type="checkbox"/> 50¢ fee

POD Form 3800
Mar. 1966

NO INSURANCE COVERAGE PROVIDED—
NOT FOR INTERNATIONAL MAIL (See other side)

OPTIONAL MAILING SERVICE

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent

UNITED STATES

Docket No. 1253-66

ENTRY OF APPEARANCE

The undersigned, being duly admitted to practice before the Tax Court of the United States, hereby enters his appearance for the Petitioner in the above-entitled case.

Howard A. Rumpf

(Signed)

Howard A. Rumpf
500 Old Country Road
Garden City, N. Y. 11530

12/4/69

9-1-72

1 Ben. Franklin Dr.
Sarasota, Fla.
33577

December 29, 1972

Mr. George Kossoy
Goldwater & Flynn
60 East 42 Street
New York, N.Y. 10017

Re: Senate Realty
Alfred Daliago, deceased

Dear Mr. Kossoy:

I have recently been informed that the Internal Revenue Service will examine the books of Senate Realty for two additional years - FY ending 1959 and 1960 and expect to examine the records of the individual for four years - the same four years in the criminal case.

There is no way of estimating the amount of the possible deficiency for these years. Whether or not these years are open years is a question. The answer to this question depends in part on whether waivers were signed in respect to these tax entities.

Respectfully,

Howard A. Rumpf

Exhibit G

11/11/72 - 1411
12/1/72

George Kossoy, Esq.
Coldwater & Flynn
50 E. 42 Street
New York, New York 10017

Re: Senate Realty

Dear Mr. Kossoy:

In a conference between the appellate division and the general council the amount of the proposed tax deficiency has been reduced to approximately \$160,000 from approximately \$265,000. Based on a timing element the Tax Court should approve this settlement early in 1973.

There are additional years open for both the corporation and the individual and as yet no information is available as to what disposition the government will undertake in these years.

Respectfully yours,

Howard A. Rumpf

HR:sjs

MONROE GOLDWATER
NORMAN B. KURLIN
JAMES L. GOLDWATER
RICHARD M. GOLDWATER
LOUIS R. COLMAN
MILTON SMALL
GEORGE KOSSOY
ROBERT CONRAD
RICHARD M. FLYNN
LEON LINER
DAVID W. SMITH
BERNARD KATZ
ALAN C. MCNAMARA
MILTON A. CHAMBERS

Exhibit 14

GOLDWATER & FLYNN
COUNSELLORS AT LAW
60 EAST 42ND STREET
NEW YORK, N.Y. 10017

CABLE - GOFLYN. N. Y.
TELEPHONE MURRAY HILL 2-1411

EDWARD J. FLYNN (1913-1983)

December 15, 1972

Mr. Howard Aldrich Rumpf
500 Old Country Road
Garden City, New York 11530

Re: Senate Realty

Dear Mr. Rumpf:

Many thanks for your prompt response by letter (undated) which I received on Monday, December 11th.

Before a decision can be made on the subject matter of the claim against Senate Realty and the settlement which you hope you can make, it would be necessary for the estate and all those concerned with its welfare, to examine all the possible tax claims that may be asserted against the estate generally. I think that if we can somehow get to the point of knowing what the total claim would be that might be asserted against the estate as such, then we can possibly make an offer in compromise.

In that connection, I am writing to Harold Sedacca's firm and asking that they try to give me an answer to this question and it would be desirable, when we meet very shortly, that you be with us at that time.

I look to see you.

Respectfully yours,

George Kossow
GEORGE KOSSOY.

GK:js

*4/4/73 call G.K. - want to be
assured I will handle the case - I
did so assume.*

MAY 1 1970

7-1-1-1

TAX COURT OF THE UNITED STATES

U. S. TAX COURT FILED AT New York APR 20 1970 DOCKET
--

.....
Senate Realty Corporation,
Petitioner,
v.
Commissioner of Internal Revenue,
Respondent
.....

Docket No. 1250-03

U. S. TAX COURT GRANTED CONTINUED GENERALLY CONTINUED GENERALLY APR 20 1970 (signed) William H. Quayle JUDGE

Notice of Continuance

Now comes the Petitioner, Senate Realty Corporation, by its attorney, Edward A. Rumpf, and respectfully requests the Court to grant this Notice for Continuance and offers the following—

1. At the date of the audit by the Internal Revenue Agent, the taxpayer's books and records were incomplete to the extent that no actual audit took place;
2. The case as presented by the examining agent was disagreed to by the then representative of the Petitioner;
3. At the date of the Appellate Conference, the books and records were partially completed but no real decision could be made;
4. On or about December 4, 1969, the undersigned was retained by the Petitioner;

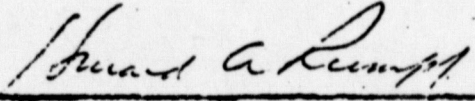
5. The undersigned filed an Entry of Appearance before the Tax Court on or about December 4, 1960.

6. Since filing said Entry of Appearance, the undersigned has prepared a complete set of books and records on work sheets from the underlying checks, vouchers, bills and other primary data. These records disclose the actual transactions which were not available at the date of the examination or at the date of the Appellate Conference.

7. If an Agent is now assigned, it will be the first time that actual and complete records have been examined in this matter. With the complete records, a determination can be made with a resulting saving of time of the Tax Court. (Estimate trial time five to seven days).

8. No Motion for Continuance has been requested previously.

WHEREFORE, the Petitioner, through his attorney, prays that this Court grant this Motion for Continuance.



Counsel for Petitioner

Howard A. Rump
565 Old Country Rd.
Garden City, N.Y. 11530

UNITED STATES
TAX COURT
FEB 22 1974
*As motion for leave
to file motion to
vacate decision*

TAX COURT OF THE UNITED STATES

-----x
SENATE REALTY CORP.,

Petitioner,

-against-

COMMISSIONER OF INTERNAL REVENUE,

Respondent.
-----x

Docket No. 1258-66

U. S. TAX COURT
DENIED
FEB 23 1974
(signed) William H. Quenly

The petitioner herein, by its counsel, respectfully requests that it be granted leave to file the motion, submitted to this Court simultaneously with the instant motion, to vacate a decision entered in this Court on May 7, 1973 pursuant to Tax Court Rule 162.

M. Lauck Walton
M. Lauck Walton
Donovan Leisure Newton & Irvine
30 Rockefeller Plaza
New York, New York 10020
Telephone No.: (212) 489-4100

TAX COURT OF THE UNITED STATES

Washington, D. C.

----- x
SENATE REALTY CORP., :

Petitioner, :

-against- :

Docket No. 1258-66

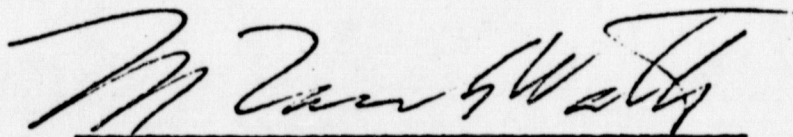
COMMISSIONER OF INTERNAL REVENUE, :

Respondent. :

----- x
NOTICE OF APPEAL

Notice is hereby given that Senate Realty Corp.
hereby appeals to the United States Court of Appeals for
the Second Circuit from the decision of this court entered
in the above captioned proceeding on the 18th day of March,
1974.

Dated: June 12, 1974



M. Lauck Walton
Donovan Leisure Newton & Irvine
Counsel for Senate Realty Corp.
30 Rockefeller Plaza
New York, New York 10020
Telephone No.: (212) 489-4100


STATE OF NEW YORK)
 ; ss.:
COUNTY OF NEW YORK)

Kevin J. Toner , being duly sworn, deposes and says:

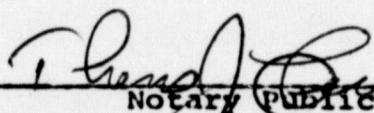
1. I am over the age of 18 years and am not a party hereto.

2. On the 30, day of September , 1974, I served the
annexed BRIEF AND JOINT APPENDIX upon the attorney
named below by depositing a true copy thereof enclosed in a prop-
erly addressed postpaid wrapper in an official depository under the
exclusive control of the United States Postal Service within the
State of New York, directed to said attorney at the address pre-
viously designated herein for that purpose, as follows:

Hon. Scott P. Crampton
Assistant Attorney General
Tax Division
Department of Justice
Washington, D.C. 20530



Sworn to before me this
30th day of September 1974.


Notary Public

THOMAS J. CERNA
NOTARY PUBLIC, State of New York
No. 14-0607760
Qualified in Queens County
Certificate filed in New York County
Commission Expires March 30, 1975

Paul D. Connor (K.S.)

COPY RECEIVED

Sept. 30, 1974

UNITED STATES ATTORNEY

